

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$506,241 Proportionate Share: 0.0005459

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,230 | \$132,549 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$82,746 | \$13,545 |
| Net Difference Between Projected and Actual | 67,372 | 0 |
| Change of Assumptions | 1,090 | 67,115 |
| Changes in Proportion and Differences Between | 1,662 | 4,466 |
| Total | \$152,870 | \$85,126 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$86,615 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (508) |
| Total | \$86,107 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,593

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,057) |
| 2022 | 742 |
| 2023 | 16,368 |
| 2024 | 35,702 |
| 2025 | 11,021 |
| Thereafter | 9,968 |
| Total | \$67,744 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$705,940 | \$132,549 | (\$332,017) |

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,230 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,290) |
| - Net Difference Between Projected and Actual Investment | 114,852 |
| - Change of Assumptions | 24,134 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,891) |
| Pension Expense/Income | 86,107 |
| Contributions | (88,593) |
| Total Activity in FY 2020 | 127,319 |
| Net Pension Liability as of 2020 | \$132,549 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$536,915 Proportionate Share: 0.0005790

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,327 | \$140,586 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$87,763 | \$14,366 |
| Net Difference Between Projected and Actual | 71,457 | 0 |
| Change of Assumptions | 1,156 | 71,184 |
| Changes in Proportion and Differences Between | 1,847 | 2,466 |
| Total | \$162,223 | \$88,016 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$91,867 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (154) |
| Total | \$91,713 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,960

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,039) |
| 2022 | 1,173 |
| 2023 | 17,670 |
| 2024 | 38,195 |
| 2025 | 11,949 |
| Thereafter | 11,259 |
| Total | \$74,207 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$748,744 | \$140,586 | (\$352,149) |

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,327 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,509) |
| - Net Difference Between Projected and Actual Investment | 119,816 |
| - Change of Assumptions | 21,799 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 400 |
| Pension Expense/Income | 91,713 |
| Contributions | (93,960) |
| Total Activity in FY 2020 | 135,259 |
| Net Pension Liability as of 2020 | \$140,586 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$5,424,160 Proportionate Share: 0.0058495

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$56,401 | \$1,420,304 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$886,652 | \$145,141 |
| Net Difference Between Projected and Actual | 721,917 | 0 |
| Change of Assumptions | 11,683 | 719,158 |
| Changes in Proportion and Differences Between | 22,182 | 69,407 |
| Total | \$1,642,434 | \$933,706 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$928,111 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (15,254) |
| Total | \$912,857 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$949,227

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$74,715) |
| 2022 | (1,860) |
| 2023 | 175,210 |
| 2024 | 383,510 |
| 2025 | 118,403 |
| Thereafter | 108,180 |
| Total | \$708,728 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,564,381 | \$1,420,304 | (\$3,557,676) |

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$56,401 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (83,369) |
| - Net Difference Between Projected and Actual Investment | 1,233,941 |
| - Change of Assumptions | 264,792 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (15,091) |
| Pension Expense/Income | 912,857 |
| Contributions | (949,227) |
| Total Activity in FY 2020 | 1,363,903 |
| Net Pension Liability as of 2020 | \$1,420,304 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$5,658,012 Proportionate Share: 0.0061017

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$58,670 | \$1,481,540 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$924,880 | \$151,399 |
| Net Difference Between Projected and Actual | 753,043 | 0 |
| Change of Assumptions | 12,187 | 750,165 |
| Changes in Proportion and Differences Between | 10,927 | 105,079 |
| Total | \$1,701,037 | \$1,006,643 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$968,127 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (29,510) |
| Total | \$938,617 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$990,151

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$91,535) |
| 2022 | (15,538) |
| 2023 | 172,921 |
| 2024 | 396,168 |
| 2025 | 121,740 |
| Thereafter | 110,638 |
| Total | \$694,394 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,890,518 | \$1,481,540 | (\$3,711,064) |

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$58,670 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (84,584) |
| - Net Difference Between Projected and Actual Investment | 1,285,665 |
| - Change of Assumptions | 273,403 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (80) |
| Pension Expense/Income | 938,617 |
| Contributions | (990,151) |
| Total Activity in FY 2020 | 1,422,870 |
| Net Pension Liability as of 2020 | \$1,481,540 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,020,369 Proportionate Share: 0.0011004

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,604 | \$267,186 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$166,796 | \$27,304 |
| Net Difference Between Projected and Actual | 135,806 | 0 |
| Change of Assumptions | 2,198 | 135,287 |
| Changes in Proportion and Differences Between | 5,138 | 8,290 |
| Total | \$309,938 | \$170,881 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$174,595 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 151 |
| Total | \$174,746 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,565

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,036) |
| 2022 | 2,670 |
| 2023 | 33,419 |
| 2024 | 72,034 |
| 2025 | 22,051 |
| Thereafter | 19,919 |
| Total | \$139,057 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,423,001 | \$267,186 | (\$669,265) |

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,604 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (15,594) |
| - Net Difference Between Projected and Actual Investment | 232,071 |
| - Change of Assumptions | 49,707 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,783) |
| Pension Expense/Income | 174,746 |
| Contributions | (178,565) |
| Total Activity in FY 2020 | 256,582 |
| Net Pension Liability as of 2020 | \$267,186 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$514,751 Proportionate Share: 0.0005551

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,284 | \$134,783 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$84,141 | \$13,773 |
| Net Difference Between Projected and Actual | 68,508 | 0 |
| Change of Assumptions | 1,109 | 68,246 |
| Changes in Proportion and Differences Between | 109 | 29,405 |
| Total | \$153,867 | \$111,424 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$88,075 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,409) |
| Total | \$83,666 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,081

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$10,051) |
| 2022 | (3,137) |
| 2023 | 12,870 |
| 2024 | 32,305 |
| 2025 | 7,032 |
| Thereafter | 3,424 |
| Total | \$42,443 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$717,837 | \$134,783 | (\$337,613) |

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,284 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,905) |
| - Net Difference Between Projected and Actual Investment | 116,473 |
| - Change of Assumptions | 23,943 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,403 |
| Pension Expense/Income | 83,666 |
| Contributions | (90,081) |
| Total Activity in FY 2020 | 129,499 |
| Net Pension Liability as of 2020 | \$134,783 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$279,670 Proportionate Share: 0.0003016

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,263 | \$73,231 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$45,716 | \$7,483 |
| Net Difference Between Projected and Actual | 37,222 | 0 |
| Change of Assumptions | 602 | 37,080 |
| Changes in Proportion and Differences Between | 12,111 | 857 |
| Total | \$95,651 | \$45,420 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$47,853 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,952 |
| Total | \$50,805 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,941

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$113) |
| 2022 | 3,644 |
| 2023 | 10,937 |
| 2024 | 20,919 |
| 2025 | 7,150 |
| Thereafter | 7,694 |
| Total | \$50,231 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$390,019 | \$73,231 | (\$183,434) |

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,263 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 5,143 |
| - Net Difference Between Projected and Actual Investment | 57,762 |
| - Change of Assumptions | 2,525 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,674 |
| Pension Expense/Income | 50,805 |
| Contributions | (48,941) |
| Total Activity in FY 2020 | 70,968 |
| Net Pension Liability as of 2020 | \$73,231 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,178,881 Proportionate Share: 0.0012713

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$12,475 | \$308,682 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$192,700 | \$31,544 |
| Net Difference Between Projected and Actual | 156,898 | 0 |
| Change of Assumptions | 2,539 | 156,298 |
| Changes in Proportion and Differences Between | 6,831 | 13,971 |
| Total | \$358,968 | \$201,813 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$201,711 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (424) |
| Total | \$201,287 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,309

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$13,347) |
| 2022 | 2,487 |
| 2023 | 38,085 |
| 2024 | 82,971 |
| 2025 | 25,047 |
| Thereafter | 21,912 |
| Total | \$157,155 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,644,003 | \$308,682 | (\$773,207) |

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$12,475 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (21,291) |
| - Net Difference Between Projected and Actual Investment | 270,147 |
| - Change of Assumptions | 61,287 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,914) |
| Pension Expense/Income | 201,287 |
| Contributions | (206,309) |
| Total Activity in FY 2020 | 296,207 |
| Net Pension Liability as of 2020 | \$308,682 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,074,041 Proportionate Share: 0.0011583

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,561 | \$281,244 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$175,572 | \$28,740 |
| Net Difference Between Projected and Actual | 142,952 | 0 |
| Change of Assumptions | 2,313 | 142,406 |
| Changes in Proportion and Differences Between | 2,946 | 3,946 |
| Total | \$323,783 | \$175,092 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$183,782 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (449) |
| Total | \$183,333 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,961

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$12,223) |
| 2022 | 2,203 |
| 2023 | 35,784 |
| 2024 | 76,565 |
| 2025 | 23,880 |
| Thereafter | 22,482 |
| Total | \$148,691 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,497,875 | \$281,244 | (\$704,480) |

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,561 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,620) |
| - Net Difference Between Projected and Actual Investment | 238,824 |
| - Change of Assumptions | 41,956 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,151 |
| Pension Expense/Income | 183,333 |
| Contributions | (187,961) |
| Total Activity in FY 2020 | 270,683 |
| Net Pension Liability as of 2020 | \$281,244 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$457,452 Proportionate Share: 0.0004933

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,719 | \$119,777 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$74,773 | \$12,240 |
| Net Difference Between Projected and Actual | 60,881 | 0 |
| Change of Assumptions | 985 | 60,648 |
| Changes in Proportion and Differences Between | 3,220 | 6,279 |
| Total | \$139,859 | \$79,167 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$78,269 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,026) |
| Total | \$77,243 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,054

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,039) |
| 2022 | 105 |
| 2023 | 15,151 |
| 2024 | 32,433 |
| 2025 | 9,931 |
| Thereafter | 9,111 |
| Total | \$60,692 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$637,919 | \$119,777 | (\$300,026) |

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,719 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,477) |
| - Net Difference Between Projected and Actual Investment | 103,718 |
| - Change of Assumptions | 21,678 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,050) |
| Pension Expense/Income | 77,243 |
| Contributions | (80,054) |
| Total Activity in FY 2020 | 115,058 |
| Net Pension Liability as of 2020 | \$119,777 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$702,928 Proportionate Share: 0.0007580

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,864 | \$184,048 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$114,896 | \$18,808 |
| Net Difference Between Projected and Actual | 93,549 | 0 |
| Change of Assumptions | 1,514 | 93,191 |
| Changes in Proportion and Differences Between | 6,348 | 4,997 |
| Total | \$216,307 | \$116,996 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$120,268 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 173 |
| Total | \$120,441 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,012

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$7,531) |
| 2022 | 1,910 |
| 2023 | 23,480 |
| 2024 | 50,268 |
| 2025 | 16,086 |
| Thereafter | 15,098 |
| Total | \$99,311 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$980,221 | \$184,048 | (\$461,017) |

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,864 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,301) |
| - Net Difference Between Projected and Actual Investment | 155,863 |
| - Change of Assumptions | 26,649 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,544 |
| Pension Expense/Income | 120,441 |
| Contributions | (123,012) |
| Total Activity in FY 2020 | 177,184 |
| Net Pension Liability as of 2020 | \$184,048 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$212,498 Proportionate Share: 0.0002292

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,404 | \$55,652 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$34,742 | \$5,687 |
| Net Difference Between Projected and Actual | 28,287 | 0 |
| Change of Assumptions | 458 | 28,179 |
| Changes in Proportion and Differences Between | 2,122 | 6,098 |
| Total | \$65,609 | \$39,964 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$36,366 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (242) |
| Total | \$36,124 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,187

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,574) |
| 2022 | 281 |
| 2023 | 6,614 |
| 2024 | 14,445 |
| 2025 | 3,966 |
| Thereafter | 2,913 |
| Total | \$25,645 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$296,394 | \$55,652 | (\$139,400) |

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,404 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,111) |
| - Net Difference Between Projected and Actual Investment | 50,115 |
| - Change of Assumptions | 13,728 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,421) |
| Pension Expense/Income | 36,124 |
| Contributions | (37,187) |
| Total Activity in FY 2020 | 53,248 |
| Net Pension Liability as of 2020 | \$55,652 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,580,833 Proportionate Share: 0.0017048

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$16,137 | \$413,939 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$258,409 | \$42,300 |
| Net Difference Between Projected and Actual | 210,398 | 0 |
| Change of Assumptions | 3,405 | 209,594 |
| Changes in Proportion and Differences Between | 4,288 | 11,696 |
| Total | \$476,500 | \$263,590 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$270,492 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (776) |
| Total | \$269,716 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$276,649

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$18,107) |
| 2022 | 3,127 |
| 2023 | 51,839 |
| 2024 | 111,457 |
| 2025 | 33,938 |
| Thereafter | 30,656 |
| Total | \$212,910 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,204,591 | \$413,939 | (\$1,036,862) |

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$16,137 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (19,903) |
| - Net Difference Between Projected and Actual Investment | 356,896 |
| - Change of Assumptions | 71,992 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,250) |
| Pension Expense/Income | 269,716 |
| Contributions | (276,649) |
| Total Activity in FY 2020 | 397,802 |
| Net Pension Liability as of 2020 | \$413,939 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,775,690 Proportionate Share: 0.0019149

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$18,382 | \$464,953 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$290,256 | \$47,514 |
| Net Difference Between Projected and Actual | 236,328 | 0 |
| Change of Assumptions | 3,825 | 235,425 |
| Changes in Proportion and Differences Between | 6,359 | 13,449 |
| Total | \$536,768 | \$296,388 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$303,828 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,401) |
| Total | \$302,427 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,749

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$20,866) |
| 2022 | 2,984 |
| 2023 | 58,036 |
| 2024 | 125,921 |
| 2025 | 38,913 |
| Thereafter | 35,392 |
| Total | \$240,380 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,476,286 | \$464,953 | (\$1,164,645) |

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$18,382 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (26,103) |
| - Net Difference Between Projected and Actual Investment | 403,207 |
| - Change of Assumptions | 85,282 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,493) |
| Pension Expense/Income | 302,427 |
| Contributions | (310,749) |
| Total Activity in FY 2020 | 446,571 |
| Net Pension Liability as of 2020 | \$464,953 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,356,692 Proportionate Share: 0.0025415

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$23,903 | \$617,096 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$385,234 | \$63,061 |
| Net Difference Between Projected and Actual | 313,660 | 0 |
| Change of Assumptions | 5,076 | 312,461 |
| Changes in Proportion and Differences Between | 3,989 | 15,506 |
| Total | \$707,959 | \$391,028 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$403,247 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,266) |
| Total | \$400,981 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$412,423

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$28,100) |
| 2022 | 3,555 |
| 2023 | 77,318 |
| 2024 | 166,854 |
| 2025 | 50,929 |
| Thereafter | 46,375 |
| Total | \$316,931 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,286,584 | \$617,096 | (\$1,545,745) |

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$23,903 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (27,410) |
| - Net Difference Between Projected and Actual Investment | 530,655 |
| - Change of Assumptions | 104,660 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,270) |
| Pension Expense/Income | 400,981 |
| Contributions | (412,423) |
| Total Activity in FY 2020 | 593,193 |
| Net Pension Liability as of 2020 | \$617,096 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,412,661 Proportionate Share: 0.0026018

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$24,238 | \$631,737 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$394,374 | \$64,557 |
| Net Difference Between Projected and Actual | 321,102 | 0 |
| Change of Assumptions | 5,196 | 319,875 |
| Changes in Proportion and Differences Between | 5,289 | 14,076 |
| Total | \$725,961 | \$398,508 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$412,815 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,118) |
| Total | \$410,697 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$422,218

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$28,567) |
| 2022 | 3,839 |
| 2023 | 79,253 |
| 2024 | 171,475 |
| 2025 | 52,890 |
| Thereafter | 48,563 |
| Total | \$327,453 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,364,562 | \$631,737 | (\$1,582,419) |

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$24,238 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (24,671) |
| - Net Difference Between Projected and Actual Investment | 541,142 |
| - Change of Assumptions | 103,148 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (599) |
| Pension Expense/Income | 410,697 |
| Contributions | (422,218) |
| Total Activity in FY 2020 | 607,499 |
| Net Pension Liability as of 2020 | \$631,737 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$336,683 Proportionate Share: 0.0003631

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,168 | \$88,164 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$55,038 | \$9,009 |
| Net Difference Between Projected and Actual | 44,812 | 0 |
| Change of Assumptions | 725 | 44,641 |
| Changes in Proportion and Differences Between | 3,071 | 1,412 |
| Total | \$103,646 | \$55,062 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$57,611 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4) |
| Total | \$57,607 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,920

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,696) |
| 2022 | 826 |
| 2023 | 11,635 |
| 2024 | 24,402 |
| 2025 | 7,813 |
| Thereafter | 7,604 |
| Total | \$48,584 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$469,549 | \$88,164 | (\$220,838) |

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,168 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (310) |
| - Net Difference Between Projected and Actual Investment | 73,576 |
| - Change of Assumptions | 10,703 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,340 |
| Pension Expense/Income | 57,607 |
| Contributions | (58,920) |
| Total Activity in FY 2020 | 84,996 |
| Net Pension Liability as of 2020 | \$88,164 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$59,783 Proportionate Share: 0.0000645

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,581 | \$15,661 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$9,777 | \$1,600 |
| Net Difference Between Projected and Actual | 7,960 | 0 |
| Change of Assumptions | 129 | 7,930 |
| Changes in Proportion and Differences Between | 4,416 | 16,977 |
| Total | \$22,282 | \$26,507 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$10,234 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,586) |
| Total | \$7,648 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,462

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$3,241) |
| 2022 | (2,437) |
| 2023 | 575 |
| 2024 | 2,901 |
| 2025 | (253) |
| Thereafter | (1,770) |
| Total | (\$4,225) |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$83,409 | \$15,661 | (\$39,229) |

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,581 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,952) |
| - Net Difference Between Projected and Actual Investment | 22,317 |
| - Change of Assumptions | 19,461 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (9,932) |
| Pension Expense/Income | 7,648 |
| Contributions | (10,462) |
| Total Activity in FY 2020 | 14,080 |
| Net Pension Liability as of 2020 | \$15,661 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$5,339,667 Proportionate Share: 0.0057584

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$55,347 | \$1,398,184 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$872,844 | \$142,881 |
| Net Difference Between Projected and Actual | 710,674 | 0 |
| Change of Assumptions | 11,501 | 707,958 |
| Changes in Proportion and Differences Between | 29,945 | 58,174 |
| Total | \$1,624,964 | \$909,013 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$913,657 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,059) |
| Total | \$906,598 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$934,723

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$65,596) |
| 2022 | 6,125 |
| 2023 | 175,891 |
| 2024 | 376,175 |
| 2025 | 116,903 |
| Thereafter | 106,453 |
| Total | \$715,951 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,446,573 | \$1,398,184 | (\$3,502,269) |

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$55,347 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (79,512) |
| - Net Difference Between Projected and Actual Investment | 1,213,135 |
| - Change of Assumptions | 257,651 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (20,312) |
| Pension Expense/Income | 906,598 |
| Contributions | (934,723) |
| Total Activity in FY 2020 | 1,342,837 |
| Net Pension Liability as of 2020 | \$1,398,184 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$5,862,357 Proportionate Share: 0.0063220

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$61,613 | \$1,535,031 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$958,273 | \$156,865 |
| Net Difference Between Projected and Actual | 780,231 | 0 |
| Change of Assumptions | 12,627 | 777,249 |
| Changes in Proportion and Differences Between | 27,111 | 62,760 |
| Total | \$1,778,242 | \$996,874 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$1,003,081 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,485) |
| Total | \$998,596 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,025,917

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$68,749) |
| 2022 | 9,991 |
| 2023 | 189,624 |
| 2024 | 411,492 |
| 2025 | 125,990 |
| Thereafter | 113,020 |
| Total | \$781,368 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$8,175,402 | \$1,535,031 | (\$3,845,051) |

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$61,613 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (99,708) |
| - Net Difference Between Projected and Actual Investment | 1,339,576 |
| - Change of Assumptions | 297,502 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (36,631) |
| Pension Expense/Income | 998,596 |
| Contributions | (1,025,917) |
| Total Activity in FY 2020 | 1,473,418 |
| Net Pension Liability as of 2020 | \$1,535,031 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,100,539 Proportionate Share: 0.0011868

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,709 | \$288,164 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$179,892 | \$29,448 |
| Net Difference Between Projected and Actual | 146,469 | 0 |
| Change of Assumptions | 2,370 | 145,909 |
| Changes in Proportion and Differences Between | 19,852 | 3,165 |
| Total | \$348,583 | \$178,522 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$188,304 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,501 |
| Total | \$190,805 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,594

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,564) |
| 2022 | 5,218 |
| 2023 | 38,968 |
| 2024 | 80,706 |
| 2025 | 26,971 |
| Thereafter | 27,762 |
| Total | \$170,061 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,534,731 | \$288,164 | (\$721,814) |

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,709 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 8,446 |
| - Net Difference Between Projected and Actual Investment | 234,611 |
| - Change of Assumptions | 23,830 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,357 |
| Pension Expense/Income | 190,805 |
| Contributions | (192,594) |
| Total Activity in FY 2020 | 278,455 |
| Net Pension Liability as of 2020 | \$288,164 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$444,792 Proportionate Share: 0.0004797

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,120 | \$116,475 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$72,712 | \$11,903 |
| Net Difference Between Projected and Actual | 59,202 | 0 |
| Change of Assumptions | 958 | 58,976 |
| Changes in Proportion and Differences Between | 6,459 | 1,108 |
| Total | \$139,331 | \$71,987 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$76,112 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,457 |
| Total | \$77,569 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,838

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,419) |
| 2022 | 2,555 |
| 2023 | 15,675 |
| 2024 | 32,191 |
| 2025 | 10,264 |
| Thereafter | 10,078 |
| Total | \$67,344 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$620,332 | \$116,475 | (\$291,754) |

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,120 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 546 |
| - Net Difference Between Projected and Actual Investment | 96,609 |
| - Change of Assumptions | 13,013 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,456 |
| Pension Expense/Income | 77,569 |
| Contributions | (77,838) |
| Total Activity in FY 2020 | 112,355 |
| Net Pension Liability as of 2020 | \$116,475 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$674,355 Proportionate Share: 0.0007272

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,728 | \$176,570 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$110,227 | \$18,044 |
| Net Difference Between Projected and Actual | 89,748 | 0 |
| Change of Assumptions | 1,452 | 89,405 |
| Changes in Proportion and Differences Between | 11,643 | 6,022 |
| Total | \$213,070 | \$113,471 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$115,381 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,694 |
| Total | \$117,075 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,012

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,699) |
| 2022 | 3,358 |
| 2023 | 24,508 |
| 2024 | 48,063 |
| 2025 | 15,185 |
| Thereafter | 14,184 |
| Total | \$99,599 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$940,391 | \$176,570 | (\$442,284) |

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,728 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,211) |
| - Net Difference Between Projected and Actual Investment | 150,824 |
| - Change of Assumptions | 28,022 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,856) |
| Pension Expense/Income | 117,075 |
| Contributions | (118,012) |
| Total Activity in FY 2020 | 169,842 |
| Net Pension Liability as of 2020 | \$176,570 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$644,010 Proportionate Share: 0.0006945

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,564 | \$168,630 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$105,271 | \$17,232 |
| Net Difference Between Projected and Actual | 85,712 | 0 |
| Change of Assumptions | 1,387 | 85,384 |
| Changes in Proportion and Differences Between | 977 | 5,333 |
| Total | \$193,347 | \$107,949 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$110,193 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,134) |
| Total | \$109,059 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,701

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,193) |
| 2022 | 457 |
| 2023 | 20,706 |
| 2024 | 45,471 |
| 2025 | 14,069 |
| Thereafter | 12,888 |
| Total | \$85,398 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$898,105 | \$168,630 | (\$422,396) |

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,564 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,956) |
| - Net Difference Between Projected and Actual Investment | 145,299 |
| - Change of Assumptions | 29,150 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (785) |
| Pension Expense/Income | 109,059 |
| Contributions | (112,701) |
| Total Activity in FY 2020 | 162,066 |
| Net Pension Liability as of 2020 | \$168,630 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$682,650 Proportionate Share: 0.0007362

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,199 | \$178,755 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$111,591 | \$18,267 |
| Net Difference Between Projected and Actual | 90,858 | 0 |
| Change of Assumptions | 1,470 | 90,511 |
| Changes in Proportion and Differences Between | 3,170 | 7,612 |
| Total | \$207,089 | \$116,390 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$116,809 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,247) |
| Total | \$115,562 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,464

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,733) |
| 2022 | 437 |
| 2023 | 22,557 |
| 2024 | 48,620 |
| 2025 | 14,752 |
| Thereafter | 13,066 |
| Total | \$90,699 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$952,030 | \$178,755 | (\$447,758) |

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,199 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,958) |
| - Net Difference Between Projected and Actual Investment | 156,209 |
| - Change of Assumptions | 35,052 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,845) |
| Pension Expense/Income | 115,562 |
| Contributions | (119,464) |
| Total Activity in FY 2020 | 171,556 |
| Net Pension Liability as of 2020 | \$178,755 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$686,417 Proportionate Share: 0.0007402

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,120 | \$179,726 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$112,198 | \$18,366 |
| Net Difference Between Projected and Actual | 91,352 | 0 |
| Change of Assumptions | 1,478 | 91,003 |
| Changes in Proportion and Differences Between | 3,115 | 5,345 |
| Total | \$208,143 | \$114,714 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$117,444 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (512) |
| Total | \$116,932 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,123

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,035) |
| 2022 | 1,184 |
| 2023 | 23,003 |
| 2024 | 48,862 |
| 2025 | 14,892 |
| Thereafter | 13,523 |
| Total | \$93,429 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$957,202 | \$179,726 | (\$450,191) |

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,120 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (10,304) |
| - Net Difference Between Projected and Actual Investment | 155,992 |
| - Change of Assumptions | 33,218 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,109) |
| Pension Expense/Income | 116,932 |
| Contributions | (120,123) |
| Total Activity in FY 2020 | 172,606 |
| Net Pension Liability as of 2020 | \$179,726 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$718,720 Proportionate Share: 0.0007751

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,472 | \$188,200 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$117,488 | \$19,232 |
| Net Difference Between Projected and Actual | 95,659 | 0 |
| Change of Assumptions | 1,548 | 95,294 |
| Changes in Proportion and Differences Between | 5,657 | 7,682 |
| Total | \$220,352 | \$122,208 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$122,981 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (389) |
| Total | \$122,592 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,775

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,268) |
| 2022 | 1,386 |
| 2023 | 23,481 |
| 2024 | 51,203 |
| 2025 | 16,208 |
| Thereafter | 14,134 |
| Total | \$98,144 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,002,334 | \$188,200 | (\$471,417) |

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,472 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,029) |
| - Net Difference Between Projected and Actual Investment | 163,495 |
| - Change of Assumptions | 35,066 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,621) |
| Pension Expense/Income | 122,592 |
| Contributions | (125,775) |
| Total Activity in FY 2020 | 180,728 |
| Net Pension Liability as of 2020 | \$188,200 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,368,274 Proportionate Share: 0.0036324

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$31,588 | \$881,975 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$550,590 | \$90,129 |
| Net Difference Between Projected and Actual | 448,293 | 0 |
| Change of Assumptions | 7,255 | 446,580 |
| Changes in Proportion and Differences Between | 54,848 | 33,458 |
| Total | \$1,060,986 | \$570,167 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$576,335 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,353 |
| Total | \$577,688 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,350

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$35,572) |
| 2022 | 9,670 |
| 2023 | 118,934 |
| 2024 | 245,355 |
| 2025 | 78,651 |
| Thereafter | 73,781 |
| Total | \$490,819 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,697,300 | \$881,975 | (\$2,209,232) |

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$31,588 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,520) |
| - Net Difference Between Projected and Actual Investment | 735,056 |
| - Change of Assumptions | 105,201 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 28,312 |
| Pension Expense/Income | 577,688 |
| Contributions | (594,350) |
| Total Activity in FY 2020 | 850,387 |
| Net Pension Liability as of 2020 | \$881,975 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$4,539,833 Proportionate Share: 0.0048958

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$48,394 | \$1,188,738 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$742,093 | \$121,477 |
| Net Difference Between Projected and Actual | 604,216 | 0 |
| Change of Assumptions | 9,778 | 601,907 |
| Changes in Proportion and Differences Between | 27,032 | 97,096 |
| Total | \$1,383,119 | \$820,480 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$776,792 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (15,707) |
| Total | \$761,085 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$794,469

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$65,474) |
| 2022 | (4,497) |
| 2023 | 143,135 |
| 2024 | 317,174 |
| 2025 | 95,366 |
| Thereafter | 76,935 |
| Total | \$562,639 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,331,087 | \$1,188,738 | (\$2,977,634) |

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$48,394 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (87,162) |
| - Net Difference Between Projected and Actual Investment | 1,043,551 |
| - Change of Assumptions | 242,112 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (24,773) |
| Pension Expense/Income | 761,085 |
| Contributions | (794,469) |
| Total Activity in FY 2020 | 1,140,344 |
| Net Pension Liability as of 2020 | \$1,188,738 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$265,935 Proportionate Share: 0.0002868

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,750 | \$69,637 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$43,472 | \$7,116 |
| Net Difference Between Projected and Actual | 35,395 | 0 |
| Change of Assumptions | 573 | 35,260 |
| Changes in Proportion and Differences Between | 2,413 | 3,463 |
| Total | \$81,853 | \$45,839 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$45,505 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (259) |
| Total | \$45,246 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,539

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,175) |
| 2022 | 397 |
| 2023 | 8,579 |
| 2024 | 18,916 |
| 2025 | 5,840 |
| Thereafter | 5,457 |
| Total | \$36,014 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$370,880 | \$69,637 | (\$174,432) |

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,750 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,865) |
| - Net Difference Between Projected and Actual Investment | 60,361 |
| - Change of Assumptions | 12,720 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,036) |
| Pension Expense/Income | 45,246 |
| Contributions | (46,539) |
| Total Activity in FY 2020 | 66,887 |
| Net Pension Liability as of 2020 | \$69,637 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$70,002 Proportionate Share: 0.0000755

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$749 | \$18,332 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$11,444 | \$1,873 |
| Net Difference Between Projected and Actual | 9,318 | 0 |
| Change of Assumptions | 151 | 9,282 |
| Changes in Proportion and Differences Between | 1,347 | 3,049 |
| Total | \$22,260 | \$14,204 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$11,979 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (319) |
| Total | \$11,660 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,250

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$1,086) |
| 2022 | (146) |
| 2023 | 2,190 |
| 2024 | 4,747 |
| 2025 | 1,306 |
| Thereafter | 1,045 |
| Total | \$8,056 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$97,634 | \$18,332 | (\$45,919) |

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$749 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,388) |
| - Net Difference Between Projected and Actual Investment | 16,120 |
| - Change of Assumptions | 3,785 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (344) |
| Pension Expense/Income | 11,660 |
| Contributions | (12,250) |
| Total Activity in FY 2020 | 17,583 |
| Net Pension Liability as of 2020 | \$18,332 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$9,493,108 Proportionate Share: 0.0102375

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$93,369 | \$2,485,745 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,551,775 | \$254,019 |
| Net Difference Between Projected and Actual | 1,263,463 | 0 |
| Change of Assumptions | 20,447 | 1,258,635 |
| Changes in Proportion and Differences Between | 69,750 | 63,451 |
| Total | \$2,905,435 | \$1,576,105 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,624,334 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,546 |
| Total | \$1,626,880 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,661,288

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$101,521) |
| 2022 | 25,987 |
| 2023 | 317,384 |
| 2024 | 677,919 |
| 2025 | 211,490 |
| Thereafter | 198,071 |
| Total | \$1,329,330 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$13,238,798 | \$2,485,745 | (\$6,226,465) |

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$93,369 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (67,794) |
| - Net Difference Between Projected and Actual Investment | 2,111,094 |
| - Change of Assumptions | 371,353 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 12,131 |
| Pension Expense/Income | 1,626,880 |
| Contributions | (1,661,288) |
| Total Activity in FY 2020 | 2,392,376 |
| Net Pension Liability as of 2020 | \$2,485,745 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$11,879,532 Proportionate Share: 0.0128110

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$119,005 | \$3,110,611 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,941,859 | \$317,874 |
| Net Difference Between Projected and Actual | 1,581,073 | 0 |
| Change of Assumptions | 25,587 | 1,575,030 |
| Changes in Proportion and Differences Between | 77,343 | 106,429 |
| Total | \$3,625,862 | \$1,999,333 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,032,658 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (9,652) |
| Total | \$2,023,006 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,078,910

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$139,878) |
| 2022 | 19,683 |
| 2023 | 391,887 |
| 2024 | 846,288 |
| 2025 | 263,868 |
| Thereafter | 244,681 |
| Total | \$1,626,529 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$16,566,764 | \$3,110,611 | (\$7,791,672) |

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$119,005 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (116,501) |
| - Net Difference Between Projected and Actual Investment | 2,661,436 |
| - Change of Assumptions | 502,026 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 549 |
| Pension Expense/Income | 2,023,006 |
| Contributions | (2,078,910) |
| Total Activity in FY 2020 | 2,991,606 |
| Net Pension Liability as of 2020 | \$3,110,611 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,404,258 Proportionate Share: 0.0015144

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$14,118 | \$367,708 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$229,549 | \$37,576 |
| Net Difference Between Projected and Actual | 186,900 | 0 |
| Change of Assumptions | 3,025 | 186,186 |
| Changes in Proportion and Differences Between | 14,067 | 4,038 |
| Total | \$433,541 | \$227,800 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$240,282 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,978 |
| Total | \$243,260 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,745

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$12,416) |
| 2022 | 6,446 |
| 2023 | 50,053 |
| 2024 | 102,257 |
| 2025 | 30,905 |
| Thereafter | 28,496 |
| Total | \$205,741 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,958,372 | \$367,708 | (\$921,061) |

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$14,118 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,507) |
| - Net Difference Between Projected and Actual Investment | 315,067 |
| - Change of Assumptions | 60,212 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,697) |
| Pension Expense/Income | 243,260 |
| Contributions | (245,745) |
| Total Activity in FY 2020 | 353,590 |
| Net Pension Liability as of 2020 | \$367,708 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$395,597 Proportionate Share: 0.0004266

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,467 | \$103,582 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$64,663 | \$10,585 |
| Net Difference Between Projected and Actual | 52,649 | 0 |
| Change of Assumptions | 852 | 52,448 |
| Changes in Proportion and Differences Between | 5,252 | 35,262 |
| Total | \$123,416 | \$98,295 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$67,687 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,588) |
| Total | \$63,099 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,229

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,924) |
| 2022 | (3,611) |
| 2023 | 8,690 |
| 2024 | 23,626 |
| 2025 | 4,204 |
| Thereafter | 1,136 |
| Total | \$25,121 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$551,665 | \$103,582 | (\$259,459) |

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$3,467 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 3,371 |
| - Net Difference Between Projected and Actual Investment | 84,124 |
| - Change of Assumptions | 8,171 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 10,579 |
| Pension Expense/Income | 63,099 |
| Contributions | (69,229) |
| Total Activity in FY 2020 | 100,115 |
| Net Pension Liability as of 2020 | \$103,582 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$751,187 Proportionate Share: 0.0008101

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,029 | \$196,699 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$122,793 | \$20,101 |
| Net Difference Between Projected and Actual | 99,979 | 0 |
| Change of Assumptions | 1,618 | 99,597 |
| Changes in Proportion and Differences Between | 5,849 | 12,311 |
| Total | \$230,239 | \$132,009 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$128,535 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (476) |
| Total | \$128,059 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,457

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,712) |
| 2022 | 1,378 |
| 2023 | 23,948 |
| 2024 | 52,116 |
| 2025 | 15,964 |
| Thereafter | 13,536 |
| Total | \$98,230 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,047,595 | \$196,699 | (\$492,704) |

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,029 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,734) |
| - Net Difference Between Projected and Actual Investment | 172,868 |
| - Change of Assumptions | 40,428 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,494) |
| Pension Expense/Income | 128,059 |
| Contributions | (131,457) |
| Total Activity in FY 2020 | 188,670 |
| Net Pension Liability as of 2020 | \$196,699 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,744,036 Proportionate Share: 0.0018808

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,264 | \$456,673 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$285,087 | \$46,667 |
| Net Difference Between Projected and Actual | 232,119 | 0 |
| Change of Assumptions | 3,756 | 231,232 |
| Changes in Proportion and Differences Between | 29,097 | 21,735 |
| Total | \$550,059 | \$299,634 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$298,417 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 20 |
| Total | \$298,437 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,204

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$19,099) |
| 2022 | 4,327 |
| 2023 | 58,901 |
| 2024 | 125,670 |
| 2025 | 40,603 |
| Thereafter | 40,023 |
| Total | \$250,425 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,432,189 | \$456,673 | (\$1,143,906) |

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,264 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 15,173 |
| - Net Difference Between Projected and Actual Investment | 370,694 |
| - Change of Assumptions | 35,660 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 26,649 |
| Pension Expense/Income | 298,437 |
| Contributions | (305,204) |
| Total Activity in FY 2020 | 441,409 |
| Net Pension Liability as of 2020 | \$456,673 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,218,817 Proportionate Share: 0.0013144

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,503 | \$319,147 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$199,233 | \$32,614 |
| Net Difference Between Projected and Actual | 162,217 | 0 |
| Change of Assumptions | 2,625 | 161,597 |
| Changes in Proportion and Differences Between | 22,139 | 11,658 |
| Total | \$386,214 | \$205,869 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$208,549 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 758 |
| Total | \$209,307 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,292

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$12,606) |
| 2022 | 3,765 |
| 2023 | 42,170 |
| 2024 | 88,845 |
| 2025 | 29,188 |
| Thereafter | 28,983 |
| Total | \$180,345 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,699,739 | \$319,147 | (\$799,420) |

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,503 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 13,003 |
| - Net Difference Between Projected and Actual Investment | 257,570 |
| - Change of Assumptions | 22,092 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 19,964 |
| Pension Expense/Income | 209,307 |
| Contributions | (213,292) |
| Total Activity in FY 2020 | 308,644 |
| Net Pension Liability as of 2020 | \$319,147 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,245,236 Proportionate Share: 0.0034997

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$31,648 | \$849,754 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$530,476 | \$86,837 |
| Net Difference Between Projected and Actual | 431,916 | 0 |
| Change of Assumptions | 6,990 | 430,266 |
| Changes in Proportion and Differences Between | 22,655 | 3,209 |
| Total | \$992,037 | \$520,312 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$555,280 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,594 |
| Total | \$560,874 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$567,923

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,982) |
| 2022 | 13,607 |
| 2023 | 112,042 |
| 2024 | 233,520 |
| 2025 | 73,142 |
| Thereafter | 69,396 |
| Total | \$471,725 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,525,697 | \$849,754 | (\$2,128,524) |

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$31,648 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (19,218) |
| - Net Difference Between Projected and Actual Investment | 719,223 |
| - Change of Assumptions | 122,283 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,867 |
| Pension Expense/Income | 560,874 |
| Contributions | (567,923) |
| Total Activity in FY 2020 | 818,106 |
| Net Pension Liability as of 2020 | \$849,754 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,362,953 Proportionate Share: 0.0025482

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$23,791 | \$618,723 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$386,250 | \$63,227 |
| Net Difference Between Projected and Actual | 314,487 | 0 |
| Change of Assumptions | 5,089 | 313,285 |
| Changes in Proportion and Differences Between | 6,824 | 14,369 |
| Total | \$712,650 | \$390,881 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$404,310 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,151) |
| Total | \$403,159 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$413,521

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$27,054) |
| 2022 | 4,684 |
| 2023 | 77,392 |
| 2024 | 167,414 |
| 2025 | 51,868 |
| Thereafter | 47,465 |
| Total | \$321,769 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,295,248 | \$618,723 | (\$1,549,820) |

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$23,791 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (24,928) |
| - Net Difference Between Projected and Actual Investment | 530,469 |
| - Change of Assumptions | 101,926 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,173) |
| Pension Expense/Income | 403,159 |
| Contributions | (413,521) |
| Total Activity in FY 2020 | 594,932 |
| Net Pension Liability as of 2020 | \$618,723 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$275,420 Proportionate Share: 0.0002970

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,723 | \$72,114 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$45,019 | \$7,369 |
| Net Difference Between Projected and Actual | 36,654 | 0 |
| Change of Assumptions | 593 | 36,514 |
| Changes in Proportion and Differences Between | 5,976 | 10,005 |
| Total | \$88,242 | \$53,888 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$47,124 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,787) |
| Total | \$44,337 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,199

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,805) |
| 2022 | (2,106) |
| 2023 | 9,560 |
| 2024 | 20,524 |
| 2025 | 6,278 |
| Thereafter | 5,903 |
| Total | \$34,354 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$384,071 | \$72,114 | (\$180,636) |

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,723 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (2,180) |
| - Net Difference Between Projected and Actual Investment | 61,377 |
| - Change of Assumptions | 11,025 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,031 |
| Pension Expense/Income | 44,337 |
| Contributions | (48,199) |
| Total Activity in FY 2020 | 69,391 |
| Net Pension Liability as of 2020 | \$72,114 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$103,283 Proportionate Share: 0.0001114

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,021 | \$27,049 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$16,886 | \$2,764 |
| Net Difference Between Projected and Actual | 13,748 | 0 |
| Change of Assumptions | 222 | 13,696 |
| Changes in Proportion and Differences Between | 337 | 1,868 |
| Total | \$31,193 | \$18,328 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$17,675 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (315) |
| Total | \$17,360 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,075

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,447) |
| 2022 | (60) |
| 2023 | 3,165 |
| 2024 | 7,156 |
| 2025 | 2,155 |
| Thereafter | 1,896 |
| Total | \$12,865 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$144,059 | \$27,049 | (\$67,754) |

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,021 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (812) |
| - Net Difference Between Projected and Actual Investment | 23,018 |
| - Change of Assumptions | 4,129 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 408 |
| Pension Expense/Income | 17,360 |
| Contributions | (18,075) |
| Total Activity in FY 2020 | 26,028 |
| Net Pension Liability as of 2020 | \$27,049 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,091,960 Proportionate Share: 0.0011776

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,915 | \$285,930 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$178,498 | \$29,219 |
| Net Difference Between Projected and Actual | 145,334 | 0 |
| Change of Assumptions | 2,352 | 144,778 |
| Changes in Proportion and Differences Between | 19,004 | 1,688 |
| Total | \$345,188 | \$175,685 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$186,844 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,936 |
| Total | \$190,780 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,093

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,034) |
| 2022 | 6,633 |
| 2023 | 39,179 |
| 2024 | 79,720 |
| 2025 | 25,776 |
| Thereafter | 26,229 |
| Total | \$169,503 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,522,834 | \$285,930 | (\$716,218) |

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,915 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 4,275 |
| - Net Difference Between Projected and Actual Investment | 235,341 |
| - Change of Assumptions | 28,486 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,226 |
| Pension Expense/Income | 190,780 |
| Contributions | (191,093) |
| Total Activity in FY 2020 | 276,015 |
| Net Pension Liability as of 2020 | \$285,930 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$637,488 Proportionate Share: 0.0006875

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,847 | \$166,930 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$104,210 | \$17,059 |
| Net Difference Between Projected and Actual | 84,848 | 0 |
| Change of Assumptions | 1,373 | 84,524 |
| Changes in Proportion and Differences Between | 10,784 | 1,674 |
| Total | \$201,215 | \$103,257 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$109,082 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,105 |
| Total | \$111,187 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,560

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,884) |
| 2022 | 3,679 |
| 2023 | 23,172 |
| 2024 | 46,534 |
| 2025 | 14,857 |
| Thereafter | 14,600 |
| Total | \$97,958 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$889,052 | \$166,930 | (\$418,139) |

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,847 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,642 |
| - Net Difference Between Projected and Actual Investment | 137,925 |
| - Change of Assumptions | 17,636 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,253 |
| Pension Expense/Income | 111,187 |
| Contributions | (111,560) |
| Total Activity in FY 2020 | 161,083 |
| Net Pension Liability as of 2020 | \$166,930 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$5,421,901 Proportionate Share: 0.0058470

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$51,304 | \$1,419,697 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$886,274 | \$145,079 |
| Net Difference Between Projected and Actual | 721,609 | 0 |
| Change of Assumptions | 11,678 | 718,851 |
| Changes in Proportion and Differences Between | 60,657 | 10,127 |
| Total | \$1,680,218 | \$874,057 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$927,715 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 13,580 |
| Total | \$941,295 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$948,841

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$45,856) |
| 2022 | 26,969 |
| 2023 | 189,583 |
| 2024 | 391,546 |
| 2025 | 124,307 |
| Thereafter | 119,612 |
| Total | \$806,161 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,561,148 | \$1,419,697 | (\$3,556,155) |

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$51,304 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (9,149) |
| - Net Difference Between Projected and Actual Investment | 1,187,366 |
| - Change of Assumptions | 177,239 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 20,483 |
| Pension Expense/Income | 941,295 |
| Contributions | (948,841) |
| Total Activity in FY 2020 | 1,368,393 |
| Net Pension Liability as of 2020 | \$1,419,697 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$5,961,836 Proportionate Share: 0.0064293

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$57,838 | \$1,561,084 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$974,537 | \$159,527 |
| Net Difference Between Projected and Actual | 793,474 | 0 |
| Change of Assumptions | 12,841 | 790,441 |
| Changes in Proportion and Differences Between | 38,822 | 15,827 |
| Total | \$1,819,674 | \$965,795 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,020,105 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,420 |
| Total | \$1,025,525 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,043,331

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$59,934) |
| 2022 | 20,143 |
| 2023 | 202,314 |
| 2024 | 427,682 |
| 2025 | 135,411 |
| Thereafter | 128,263 |
| Total | \$853,879 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$8,314,159 | \$1,561,084 | (\$3,910,311) |

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$57,838 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (30,883) |
| - Net Difference Between Projected and Actual Investment | 1,318,541 |
| - Change of Assumptions | 219,435 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,959 |
| Pension Expense/Income | 1,025,525 |
| Contributions | (1,043,331) |
| Total Activity in FY 2020 | 1,503,246 |
| Net Pension Liability as of 2020 | \$1,561,084 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,231,497 Proportionate Share: 0.0013281

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$12,602 | \$322,473 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$201,310 | \$32,954 |
| Net Difference Between Projected and Actual | 163,908 | 0 |
| Change of Assumptions | 2,653 | 163,281 |
| Changes in Proportion and Differences Between | 9,875 | 18,687 |
| Total | \$377,746 | \$214,922 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$210,723 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,288) |
| Total | \$208,435 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,514

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$15,788) |
| 2022 | 753 |
| 2023 | 38,924 |
| 2024 | 86,481 |
| 2025 | 27,563 |
| Thereafter | 24,891 |
| Total | \$162,824 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,717,455 | \$322,473 | (\$807,753) |

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$12,602 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (15,951) |
| - Net Difference Between Projected and Actual Investment | 278,312 |
| - Change of Assumptions | 56,610 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,021) |
| Pension Expense/Income | 208,435 |
| Contributions | (215,514) |
| Total Activity in FY 2020 | 309,871 |
| Net Pension Liability as of 2020 | \$322,473 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,266,845 Proportionate Share: 0.0013662

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$13,107 | \$331,724 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$207,085 | \$33,899 |
| Net Difference Between Projected and Actual | 168,610 | 0 |
| Change of Assumptions | 2,729 | 167,966 |
| Changes in Proportion and Differences Between | 9,387 | 15,096 |
| Total | \$387,811 | \$216,961 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$216,768 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,400) |
| Total | \$215,368 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,743

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$15,288) |
| 2022 | 1,728 |
| 2023 | 40,955 |
| 2024 | 89,595 |
| 2025 | 28,421 |
| Thereafter | 25,439 |
| Total | \$170,850 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,766,725 | \$331,724 | (\$830,925) |

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$13,107 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (18,508) |
| - Net Difference Between Projected and Actual Investment | 287,599 |
| - Change of Assumptions | 60,708 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,807) |
| Pension Expense/Income | 215,368 |
| Contributions | (221,743) |
| Total Activity in FY 2020 | 318,617 |
| Net Pension Liability as of 2020 | \$331,724 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$86,000 Proportionate Share: 0.0000927

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,155 | \$22,508 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$14,051 | \$2,300 |
| Net Difference Between Projected and Actual | 11,441 | 0 |
| Change of Assumptions | 185 | 11,397 |
| Changes in Proportion and Differences Between | 2,916 | 42,703 |
| Total | \$28,593 | \$56,400 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$14,708 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,174) |
| Total | \$7,534 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,050

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-------------------|
| 2021 | (\$8,115) |
| 2022 | (6,961) |
| 2023 | (3,196) |
| 2024 | 980 |
| 2025 | (2,905) |
| Thereafter | (7,610) |
| Total | (\$27,807) |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$119,877 | \$22,508 | (\$56,380) |

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,155 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (34,386) |
| - Net Difference Between Projected and Actual Investment | 40,080 |
| - Change of Assumptions | 43,169 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (21,994) |
| Pension Expense/Income | 7,534 |
| Contributions | (15,050) |
| Total Activity in FY 2020 | 19,353 |
| Net Pension Liability as of 2020 | \$22,508 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,684,344 Proportionate Share: 0.0028948

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$25,878 | \$702,880 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$438,787 | \$71,827 |
| Net Difference Between Projected and Actual | 357,262 | 0 |
| Change of Assumptions | 5,782 | 355,897 |
| Changes in Proportion and Differences Between | 29,229 | 27,730 |
| Total | \$831,060 | \$455,454 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$459,304 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,712 |
| Total | \$462,016 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$469,757

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$26,714) |
| 2022 | 9,341 |
| 2023 | 91,738 |
| 2024 | 189,959 |
| 2025 | 57,944 |
| Thereafter | 53,338 |
| Total | \$375,606 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,743,460 | \$702,880 | (\$1,760,622) |

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$25,878 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,521) |
| - Net Difference Between Projected and Actual Investment | 592,194 |
| - Change of Assumptions | 95,991 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,079 |
| Pension Expense/Income | 462,016 |
| Contributions | (469,757) |
| Total Activity in FY 2020 | 677,002 |
| Net Pension Liability as of 2020 | \$702,880 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,237,086 Proportionate Share: 0.0034909

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$32,852 | \$847,618 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$529,142 | \$86,618 |
| Net Difference Between Projected and Actual | 430,830 | 0 |
| Change of Assumptions | 6,972 | 429,184 |
| Changes in Proportion and Differences Between | 11,034 | 47,907 |
| Total | \$977,978 | \$563,709 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$553,884 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6,322) |
| Total | \$547,562 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$566,486

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$41,809) |
| 2022 | 1,671 |
| 2023 | 100,804 |
| 2024 | 225,439 |
| 2025 | 68,155 |
| Thereafter | 60,009 |
| Total | \$414,269 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,514,317 | \$847,618 | (\$2,123,171) |

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$32,852 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (37,950) |
| - Net Difference Between Projected and Actual Investment | 729,072 |
| - Change of Assumptions | 144,111 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,543) |
| Pension Expense/Income | 547,562 |
| Contributions | (566,486) |
| Total Activity in FY 2020 | 814,766 |
| Net Pension Liability as of 2020 | \$847,618 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,743,705 Proportionate Share: 0.0040373

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$34,538 | \$980,288 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$611,964 | \$100,176 |
| Net Difference Between Projected and Actual | 498,264 | 0 |
| Change of Assumptions | 8,064 | 496,360 |
| Changes in Proportion and Differences Between | 56,466 | 11,957 |
| Total | \$1,174,758 | \$608,493 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$640,579 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 11,335 |
| Total | \$651,914 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$655,200

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,705) |
| 2022 | 20,580 |
| 2023 | 133,238 |
| 2024 | 271,626 |
| 2025 | 86,107 |
| Thereafter | 84,419 |
| Total | \$566,265 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,220,903 | \$980,288 | (\$2,455,493) |

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$34,538 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,662 |
| - Net Difference Between Projected and Actual Investment | 811,808 |
| - Change of Assumptions | 107,084 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 23,482 |
| Pension Expense/Income | 651,914 |
| Contributions | (655,200) |
| Total Activity in FY 2020 | 945,750 |
| Net Pension Liability as of 2020 | \$980,288 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,807,838 Proportionate Share: 0.0030280

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$25,711 | \$735,222 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$458,977 | \$75,132 |
| Net Difference Between Projected and Actual | 373,701 | 0 |
| Change of Assumptions | 6,048 | 372,273 |
| Changes in Proportion and Differences Between | 36,082 | 12,590 |
| Total | \$874,808 | \$459,995 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$480,438 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,466 |
| Total | \$484,904 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$491,371

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$26,311) |
| 2022 | 11,403 |
| 2023 | 98,366 |
| 2024 | 203,705 |
| 2025 | 64,730 |
| Thereafter | 62,920 |
| Total | \$414,813 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,915,710 | \$735,222 | (\$1,841,635) |

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$25,711 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 7,818 |
| - Net Difference Between Projected and Actual Investment | 607,111 |
| - Change of Assumptions | 76,990 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 24,059 |
| Pension Expense/Income | 484,904 |
| Contributions | (491,371) |
| Total Activity in FY 2020 | 709,511 |
| Net Pension Liability as of 2020 | \$735,222 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$961,590 Proportionate Share: 0.0010370

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,821 | \$251,792 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$157,186 | \$25,731 |
| Net Difference Between Projected and Actual | 127,982 | 0 |
| Change of Assumptions | 2,071 | 127,492 |
| Changes in Proportion and Differences Between | 9,720 | 7,962 |
| Total | \$296,959 | \$161,185 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$164,536 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,072 |
| Total | \$166,608 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,279

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,468) |
| 2022 | 4,448 |
| 2023 | 31,968 |
| 2024 | 67,854 |
| 2025 | 21,000 |
| Thereafter | 18,972 |
| Total | \$135,774 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,341,014 | \$251,792 | (\$630,705) |

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,821 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (12,173) |
| - Net Difference Between Projected and Actual Investment | 217,136 |
| - Change of Assumptions | 43,871 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,192) |
| Pension Expense/Income | 166,608 |
| Contributions | (168,279) |
| Total Activity in FY 2020 | 241,971 |
| Net Pension Liability as of 2020 | \$251,792 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$512,812 Proportionate Share: 0.0005530

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,028 | \$134,273 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$83,822 | \$13,721 |
| Net Difference Between Projected and Actual | 68,249 | 0 |
| Change of Assumptions | 1,104 | 67,988 |
| Changes in Proportion and Differences Between | 2,657 | 1,233 |
| Total | \$155,832 | \$82,942 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$87,742 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 236 |
| Total | \$87,978 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,742

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,386) |
| 2022 | 1,501 |
| 2023 | 17,304 |
| 2024 | 36,787 |
| 2025 | 11,667 |
| Thereafter | 11,017 |
| Total | \$72,890 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$715,121 | \$134,273 | (\$336,336) |

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,028 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,439) |
| - Net Difference Between Projected and Actual Investment | 113,897 |
| - Change of Assumptions | 19,795 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 756 |
| Pension Expense/Income | 87,978 |
| Contributions | (89,742) |
| Total Activity in FY 2020 | 129,245 |
| Net Pension Liability as of 2020 | \$134,273 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$311,700 Proportionate Share: 0.0003361

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,311 | \$81,608 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$50,945 | \$8,340 |
| Net Difference Between Projected and Actual | 41,480 | 0 |
| Change of Assumptions | 671 | 41,321 |
| Changes in Proportion and Differences Between | 2,764 | 11,829 |
| Total | \$95,860 | \$61,490 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$53,327 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,194) |
| Total | \$51,133 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,548

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,611) |
| 2022 | (1,424) |
| 2023 | 8,728 |
| 2024 | 21,216 |
| 2025 | 6,136 |
| Thereafter | 5,325 |
| Total | \$34,370 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$434,633 | \$81,608 | (\$204,417) |

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,311 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,823) |
| - Net Difference Between Projected and Actual Investment | 71,541 |
| - Change of Assumptions | 16,432 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (438) |
| Pension Expense/Income | 51,133 |
| Contributions | (54,548) |
| Total Activity in FY 2020 | 78,297 |
| Net Pension Liability as of 2020 | \$81,608 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$94,596 Proportionate Share: 0.0001020

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,468 | \$24,766 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$15,461 | \$2,531 |
| Net Difference Between Projected and Actual | 12,588 | 0 |
| Change of Assumptions | 204 | 12,540 |
| Changes in Proportion and Differences Between | 736 | 9,118 |
| Total | \$28,989 | \$24,189 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$16,184 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,383) |
| Total | \$14,801 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,554

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$2,419) |
| 2022 | (1,148) |
| 2023 | 1,655 |
| 2024 | 5,442 |
| 2025 | 1,180 |
| Thereafter | 90 |
| Total | \$4,800 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$131,903 | \$24,766 | (\$62,037) |

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,468 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (8,541) |
| - Net Difference Between Projected and Actual Investment | 25,916 |
| - Change of Assumptions | 12,972 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,296) |
| Pension Expense/Income | 14,801 |
| Contributions | (16,554) |
| Total Activity in FY 2020 | 23,298 |
| Net Pension Liability as of 2020 | \$24,766 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,269,245 Proportionate Share: 0.0024472

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$22,503 | \$594,199 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$370,940 | \$60,721 |
| Net Difference Between Projected and Actual | 302,022 | 0 |
| Change of Assumptions | 4,888 | 300,868 |
| Changes in Proportion and Differences Between | 9,830 | 342 |
| Total | \$687,680 | \$361,931 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$388,285 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,830 |
| Total | \$391,115 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,117

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$22,045) |
| 2022 | 8,435 |
| 2023 | 78,067 |
| 2024 | 162,866 |
| 2025 | 50,780 |
| Thereafter | 47,646 |
| Total | \$325,749 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,164,638 | \$594,199 | (\$1,488,391) |

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$22,503 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (18,890) |
| - Net Difference Between Projected and Actual Investment | 506,308 |
| - Change of Assumptions | 91,932 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,652) |
| Pension Expense/Income | 391,115 |
| Contributions | (397,117) |
| Total Activity in FY 2020 | 571,696 |
| Net Pension Liability as of 2020 | \$594,199 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$4,761,464 Proportionate Share: 0.0051348

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$44,063 | \$1,246,769 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$778,320 | \$127,408 |
| Net Difference Between Projected and Actual | 633,713 | 0 |
| Change of Assumptions | 10,256 | 631,291 |
| Changes in Proportion and Differences Between | 73,675 | 48,866 |
| Total | \$1,495,964 | \$807,565 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$814,713 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (8,335) |
| Total | \$806,378 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$833,262

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$60,532) |
| 2022 | 3,422 |
| 2023 | 164,611 |
| 2024 | 349,154 |
| 2025 | 114,795 |
| Thereafter | 116,949 |
| Total | \$688,399 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,640,154 | \$1,246,769 | (\$3,122,994) |

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$44,063 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,470 |
| - Net Difference Between Projected and Actual Investment | 1,033,734 |
| - Change of Assumptions | 138,553 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 50,833 |
| Pension Expense/Income | 806,378 |
| Contributions | (833,262) |
| Total Activity in FY 2020 | 1,202,706 |
| Net Pension Liability as of 2020 | \$1,246,769 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$4,231,891 Proportionate Share: 0.0045637

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$40,952 | \$1,108,102 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$691,754 | \$113,237 |
| Net Difference Between Projected and Actual | 563,230 | 0 |
| Change of Assumptions | 9,115 | 561,078 |
| Changes in Proportion and Differences Between | 22,201 | 60,993 |
| Total | \$1,286,300 | \$735,308 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$724,100 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (19,076) |
| Total | \$705,024 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$740,586

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$65,466) |
| 2022 | (8,625) |
| 2023 | 135,627 |
| 2024 | 302,935 |
| 2025 | 95,936 |
| Thereafter | 90,585 |
| Total | \$550,992 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,901,627 | \$1,108,102 | (\$2,775,650) |

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$40,952 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (20,421) |
| - Net Difference Between Projected and Actual Investment | 935,006 |
| - Change of Assumptions | 153,991 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 34,136 |
| Pension Expense/Income | 705,024 |
| Contributions | (740,586) |
| Total Activity in FY 2020 | 1,067,150 |
| Net Pension Liability as of 2020 | \$1,108,102 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,811,889 Proportionate Share: 0.0019540

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$18,363 | \$474,446 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$296,182 | \$48,484 |
| Net Difference Between Projected and Actual | 241,153 | 0 |
| Change of Assumptions | 3,903 | 240,232 |
| Changes in Proportion and Differences Between | 17,047 | 27,669 |
| Total | \$558,285 | \$316,385 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$310,032 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 88 |
| Total | \$310,120 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$317,078

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$19,776) |
| 2022 | 4,561 |
| 2023 | 59,050 |
| 2024 | 127,400 |
| 2025 | 36,718 |
| Thereafter | 33,947 |
| Total | \$241,900 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,526,848 | \$474,446 | (\$1,188,426) |

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$18,363 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (20,864) |
| - Net Difference Between Projected and Actual Investment | 407,856 |
| - Change of Assumptions | 80,219 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,170) |
| Pension Expense/Income | 310,120 |
| Contributions | (317,078) |
| Total Activity in FY 2020 | 456,083 |
| Net Pension Liability as of 2020 | \$474,446 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$8,937,186 Proportionate Share: 0.0096380

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$91,965 | \$2,340,182 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,460,904 | \$239,144 |
| Net Difference Between Projected and Actual | 1,189,476 | 0 |
| Change of Assumptions | 19,250 | 1,184,930 |
| Changes in Proportion and Differences Between | 56,866 | 152,485 |
| Total | \$2,726,496 | \$1,576,559 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,529,214 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (20,135) |
| Total | \$1,509,079 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,564,007

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$118,108) |
| 2022 | 1,933 |
| 2023 | 287,874 |
| 2024 | 630,865 |
| 2025 | 190,052 |
| Thereafter | 157,321 |
| Total | \$1,149,937 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$12,463,544 | \$2,340,182 | (\$5,861,848) |

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$91,965 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (123,262) |
| - Net Difference Between Projected and Actual Investment | 2,024,365 |
| - Change of Assumptions | 419,665 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (17,623) |
| Pension Expense/Income | 1,509,079 |
| Contributions | (1,564,007) |
| Total Activity in FY 2020 | 2,248,217 |
| Net Pension Liability as of 2020 | \$2,340,182 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$8,455,314 Proportionate Share: 0.0091183

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$82,779 | \$2,213,994 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,382,129 | \$226,248 |
| Net Difference Between Projected and Actual | 1,125,337 | 0 |
| Change of Assumptions | 18,212 | 1,121,036 |
| Changes in Proportion and Differences Between | 59,724 | 57,546 |
| Total | \$2,585,402 | \$1,404,830 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,446,756 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 202 |
| Total | \$1,446,958 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,479,675

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$92,485) |
| 2022 | 21,083 |
| 2023 | 284,623 |
| 2024 | 606,748 |
| 2025 | 189,935 |
| Thereafter | 170,668 |
| Total | \$1,180,572 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$11,791,485 | \$2,213,994 | (\$5,545,766) |

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$82,779 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (54,786) |
| - Net Difference Between Projected and Actual Investment | 1,876,828 |
| - Change of Assumptions | 324,160 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 17,730 |
| Pension Expense/Income | 1,446,958 |
| Contributions | (1,479,675) |
| Total Activity in FY 2020 | 2,131,215 |
| Net Pension Liability as of 2020 | \$2,213,994 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$707,177 Proportionate Share: 0.0007626

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,262 | \$185,165 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$115,593 | \$18,922 |
| Net Difference Between Projected and Actual | 94,116 | 0 |
| Change of Assumptions | 1,523 | 93,757 |
| Changes in Proportion and Differences Between | 4,608 | 9,745 |
| Total | \$215,840 | \$122,424 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$120,998 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (812) |
| Total | \$120,186 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,755

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,565) |
| 2022 | 933 |
| 2023 | 22,966 |
| 2024 | 49,901 |
| 2025 | 15,217 |
| Thereafter | 12,964 |
| Total | \$93,416 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$986,169 | \$185,165 | (\$463,815) |

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,262 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (9,540) |
| - Net Difference Between Projected and Actual Investment | 160,044 |
| - Change of Assumptions | 32,955 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,987) |
| Pension Expense/Income | 120,186 |
| Contributions | (123,755) |
| Total Activity in FY 2020 | 177,903 |
| Net Pension Liability as of 2020 | \$185,165 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$822,402 Proportionate Share: 0.0008869

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,771 | \$215,346 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$134,434 | \$22,006 |
| Net Difference Between Projected and Actual | 109,457 | 0 |
| Change of Assumptions | 1,771 | 109,039 |
| Changes in Proportion and Differences Between | 8,826 | 12,016 |
| Total | \$254,488 | \$143,061 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$140,720 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 794 |
| Total | \$141,514 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,920

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,223) |
| 2022 | 2,824 |
| 2023 | 27,252 |
| 2024 | 57,756 |
| 2025 | 17,378 |
| Thereafter | 14,440 |
| Total | \$111,427 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,146,910 | \$215,346 | (\$539,414) |

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,771 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (15,849) |
| - Net Difference Between Projected and Actual Investment | 189,081 |
| - Change of Assumptions | 43,928 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,179) |
| Pension Expense/Income | 141,514 |
| Contributions | (143,920) |
| Total Activity in FY 2020 | 206,575 |
| Net Pension Liability as of 2020 | \$215,346 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$18,103,288 Proportionate Share: 0.0195228

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$180,786 | \$4,740,288 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$2,959,217 | \$484,411 |
| Net Difference Between Projected and Actual | 2,409,411 | 0 |
| Change of Assumptions | 38,992 | 2,400,203 |
| Changes in Proportion and Differences Between | 77,935 | 101,773 |
| Total | \$5,485,555 | \$2,986,387 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$3,097,587 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (9,072) |
| Total | \$3,088,515 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,167,797

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$207,525) |
| 2022 | 35,632 |
| 2023 | 599,160 |
| 2024 | 1,285,245 |
| 2025 | 405,866 |
| Thereafter | 380,790 |
| Total | \$2,499,168 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$25,246,242 | \$4,740,288 | (\$11,873,800) |

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$180,786 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (169,248) |
| - Net Difference Between Projected and Actual Investment | 4,050,642 |
| - Change of Assumptions | 755,273 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,117 |
| Pension Expense/Income | 3,088,515 |
| Contributions | (3,167,797) |
| Total Activity in FY 2020 | 4,559,502 |
| Net Pension Liability as of 2020 | \$4,740,288 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$17,306,625 Proportionate Share: 0.0186637

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$175,346 | \$4,531,692 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$2,828,997 | \$463,094 |
| Net Difference Between Projected and Actual | 2,303,385 | 0 |
| Change of Assumptions | 37,276 | 2,294,582 |
| Changes in Proportion and Differences Between | 121,353 | 116,438 |
| Total | \$5,291,011 | \$2,874,114 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,961,277 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,399 |
| Total | \$2,968,676 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,028,667

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$182,322) |
| 2022 | 50,134 |
| 2023 | 581,826 |
| 2024 | 1,228,477 |
| 2025 | 383,447 |
| Thereafter | 355,335 |
| Total | \$2,416,897 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$24,135,283 | \$4,531,692 | (\$11,351,294) |

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$175,346 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (198,586) |
| - Net Difference Between Projected and Actual Investment | 3,895,228 |
| - Change of Assumptions | 765,397 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (45,702) |
| Pension Expense/Income | 2,968,676 |
| Contributions | (3,028,667) |
| Total Activity in FY 2020 | 4,356,346 |
| Net Pension Liability as of 2020 | \$4,531,692 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$28,917,101 Proportionate Share: 0.0311845

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$286,922 | \$7,571,840 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$4,726,868 | \$773,767 |
| Net Difference Between Projected and Actual | 3,848,642 | 0 |
| Change of Assumptions | 62,284 | 3,833,934 |
| Changes in Proportion and Differences Between | 159,231 | 173,916 |
| Total | \$8,797,025 | \$4,781,617 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$4,947,891 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (20,642) |
| Total | \$4,927,249 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,060,461

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$337,638) |
| 2022 | 50,766 |
| 2023 | 970,128 |
| 2024 | 2,071,009 |
| 2025 | 657,785 |
| Thereafter | 603,358 |
| Total | \$4,015,408 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$40,326,769 | \$7,571,840 | (\$18,966,466) |

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$286,922 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (243,223) |
| - Net Difference Between Projected and Actual Investment | 6,453,406 |
| - Change of Assumptions | 1,174,457 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 33,490 |
| Pension Expense/Income | 4,927,249 |
| Contributions | (5,060,461) |
| Total Activity in FY 2020 | 7,284,918 |
| Net Pension Liability as of 2020 | \$7,571,840 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$21,266,094 Proportionate Share: 0.0229336

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$206,775 | \$5,568,457 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$3,476,217 | \$569,041 |
| Net Difference Between Projected and Actual | 2,830,356 | 0 |
| Change of Assumptions | 45,805 | 2,819,539 |
| Changes in Proportion and Differences Between | 195,411 | 99,507 |
| Total | \$6,547,789 | \$3,488,087 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$3,638,761 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,628 |
| Total | \$3,643,389 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,721,565

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$228,496) |
| 2022 | 57,143 |
| 2023 | 728,509 |
| 2024 | 1,532,896 |
| 2025 | 500,633 |
| Thereafter | 469,017 |
| Total | \$3,059,702 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$29,656,977 | \$5,568,457 | (\$13,948,255) |

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$206,775 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (116,976) |
| - Net Difference Between Projected and Actual Investment | 4,707,523 |
| - Change of Assumptions | 790,763 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 58,548 |
| Pension Expense/Income | 3,643,389 |
| Contributions | (3,721,565) |
| Total Activity in FY 2020 | 5,361,682 |
| Net Pension Liability as of 2020 | \$5,568,457 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,735,322 Proportionate Share: 0.0018714

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$18,440 | \$454,391 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$283,662 | \$46,434 |
| Net Difference Between Projected and Actual | 230,959 | 0 |
| Change of Assumptions | 3,738 | 230,077 |
| Changes in Proportion and Differences Between | 11,832 | 21,248 |
| Total | \$530,191 | \$297,759 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$296,926 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 704 |
| Total | \$297,630 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,682

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$18,320) |
| 2022 | 4,988 |
| 2023 | 57,055 |
| 2024 | 121,953 |
| 2025 | 35,917 |
| Thereafter | 30,839 |
| Total | \$232,432 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,420,033 | \$454,391 | (\$1,138,189) |

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$18,440 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (32,466) |
| - Net Difference Between Projected and Actual Investment | 398,365 |
| - Change of Assumptions | 91,543 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (15,439) |
| Pension Expense/Income | 297,630 |
| Contributions | (303,682) |
| Total Activity in FY 2020 | 435,951 |
| Net Pension Liability as of 2020 | \$454,391 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,025,220 Proportionate Share: 0.0021840

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$19,746 | \$530,292 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$331,045 | \$54,191 |
| Net Difference Between Projected and Actual | 269,539 | 0 |
| Change of Assumptions | 4,362 | 268,509 |
| Changes in Proportion and Differences Between | 17,370 | 2,497 |
| Total | \$622,316 | \$325,197 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$346,525 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,355 |
| Total | \$350,880 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,412

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$17,846) |
| 2022 | 9,356 |
| 2023 | 71,023 |
| 2024 | 145,922 |
| 2025 | 45,500 |
| Thereafter | 43,164 |
| Total | \$297,119 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,824,277 | \$530,292 | (\$1,328,313) |

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$19,746 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,940) |
| - Net Difference Between Projected and Actual Investment | 448,801 |
| - Change of Assumptions | 76,247 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 970 |
| Pension Expense/Income | 350,880 |
| Contributions | (354,412) |
| Total Activity in FY 2020 | 510,546 |
| Net Pension Liability as of 2020 | \$530,292 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,308,773 Proportionate Share: 0.0035682

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$32,698 | \$866,387 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$540,859 | \$88,536 |
| Net Difference Between Projected and Actual | 440,370 | 0 |
| Change of Assumptions | 7,127 | 438,687 |
| Changes in Proportion and Differences Between | 30,142 | 9,116 |
| Total | \$1,018,498 | \$536,339 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$566,149 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,115 |
| Total | \$573,264 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$579,034

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,155) |
| 2022 | 15,287 |
| 2023 | 115,732 |
| 2024 | 237,042 |
| 2025 | 73,948 |
| Thereafter | 69,305 |
| Total | \$482,159 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,614,279 | \$866,387 | (\$2,170,185) |

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$32,698 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (25,900) |
| - Net Difference Between Projected and Actual Investment | 737,215 |
| - Change of Assumptions | 132,110 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,966) |
| Pension Expense/Income | 573,264 |
| Contributions | (579,034) |
| Total Activity in FY 2020 | 833,689 |
| Net Pension Liability as of 2020 | \$866,387 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,115,039 Proportionate Share: 0.0033593

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$31,865 | \$815,664 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$509,194 | \$83,353 |
| Net Difference Between Projected and Actual | 414,589 | 0 |
| Change of Assumptions | 6,709 | 413,004 |
| Changes in Proportion and Differences Between | 7,498 | 18,929 |
| Total | \$937,990 | \$515,286 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$533,004 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,229) |
| Total | \$529,775 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$545,130

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$37,376) |
| 2022 | 4,464 |
| 2023 | 103,018 |
| 2024 | 221,355 |
| 2025 | 68,377 |
| Thereafter | 62,866 |
| Total | \$422,704 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,344,136 | \$815,664 | (\$2,043,132) |

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$31,865 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (40,197) |
| - Net Difference Between Projected and Actual Investment | 703,871 |
| - Change of Assumptions | 143,013 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,533) |
| Pension Expense/Income | 529,775 |
| Contributions | (545,130) |
| Total Activity in FY 2020 | 783,799 |
| Net Pension Liability as of 2020 | \$815,664 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$627,634 Proportionate Share: 0.0006768

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,216 | \$164,332 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$102,588 | \$16,793 |
| Net Difference Between Projected and Actual | 83,527 | 0 |
| Change of Assumptions | 1,352 | 83,208 |
| Changes in Proportion and Differences Between | 4,326 | 1,120 |
| Total | \$191,793 | \$101,121 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$107,385 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,182 |
| Total | \$108,567 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,836

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,697) |
| 2022 | 2,733 |
| 2023 | 21,553 |
| 2024 | 44,841 |
| 2025 | 13,942 |
| Thereafter | 13,300 |
| Total | \$90,672 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$875,215 | \$164,332 | (\$411,631) |

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,216 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,119) |
| - Net Difference Between Projected and Actual Investment | 139,959 |
| - Change of Assumptions | 25,302 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (757) |
| Pension Expense/Income | 108,567 |
| Contributions | (109,836) |
| Total Activity in FY 2020 | 158,116 |
| Net Pension Liability as of 2020 | \$164,332 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$8,518,113 Proportionate Share: 0.0091860

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$91,996 | \$2,230,432 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,392,391 | \$227,928 |
| Net Difference Between Projected and Actual | 1,133,692 | 0 |
| Change of Assumptions | 18,347 | 1,129,360 |
| Changes in Proportion and Differences Between | 54,327 | 154,672 |
| Total | \$2,598,757 | \$1,511,960 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,457,497 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (20,806) |
| Total | \$1,436,691 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,490,674

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$114,183) |
| 2022 | 228 |
| 2023 | 263,536 |
| 2024 | 593,279 |
| 2025 | 183,210 |
| Thereafter | 160,727 |
| Total | \$1,086,797 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$11,879,033 | \$2,230,432 | (\$5,586,941) |

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$91,996 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (181,004) |
| - Net Difference Between Projected and Actual Investment | 1,968,857 |
| - Change of Assumptions | 474,856 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (70,290) |
| Pension Expense/Income | 1,436,691 |
| Contributions | (1,490,674) |
| Total Activity in FY 2020 | 2,138,436 |
| Net Pension Liability as of 2020 | \$2,230,432 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$8,949,287 Proportionate Share: 0.0096510

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$94,035 | \$2,343,338 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,462,874 | \$239,466 |
| Net Difference Between Projected and Actual | 1,191,080 | 0 |
| Change of Assumptions | 19,276 | 1,186,528 |
| Changes in Proportion and Differences Between | 77,682 | 138,992 |
| Total | \$2,750,912 | \$1,564,986 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,531,277 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,380) |
| Total | \$1,525,897 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,566,212

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$103,484) |
| 2022 | 16,719 |
| 2023 | 280,223 |
| 2024 | 627,156 |
| 2025 | 192,561 |
| Thereafter | 172,751 |
| Total | \$1,185,926 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$12,480,356 | \$2,343,338 | (\$5,869,755) |

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$94,035 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (151,887) |
| - Net Difference Between Projected and Actual Investment | 2,044,760 |
| - Change of Assumptions | 453,775 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (57,030) |
| Pension Expense/Income | 1,525,897 |
| Contributions | (1,566,212) |
| Total Activity in FY 2020 | 2,249,303 |
| Net Pension Liability as of 2020 | \$2,343,338 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$427,526 Proportionate Share: 0.0004610

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,391 | \$111,934 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$69,877 | \$11,439 |
| Net Difference Between Projected and Actual | 56,894 | 0 |
| Change of Assumptions | 921 | 56,677 |
| Changes in Proportion and Differences Between | 1,847 | 3,391 |
| Total | \$129,539 | \$71,507 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$73,145 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (185) |
| Total | \$72,960 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,818

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,872) |
| 2022 | 870 |
| 2023 | 13,965 |
| 2024 | 30,176 |
| 2025 | 9,412 |
| Thereafter | 8,481 |
| Total | \$58,032 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$596,150 | \$111,934 | (\$280,381) |

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,391 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,788) |
| - Net Difference Between Projected and Actual Investment | 96,761 |
| - Change of Assumptions | 19,945 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,517) |
| Pension Expense/Income | 72,960 |
| Contributions | (74,818) |
| Total Activity in FY 2020 | 107,543 |
| Net Pension Liability as of 2020 | \$111,934 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,450,760 Proportionate Share: 0.0037213

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$33,966 | \$903,561 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$564,065 | \$92,335 |
| Net Difference Between Projected and Actual | 459,265 | 0 |
| Change of Assumptions | 7,432 | 457,510 |
| Changes in Proportion and Differences Between | 33,001 | 14,865 |
| Total | \$1,063,763 | \$564,710 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$590,440 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,144 |
| Total | \$595,584 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$603,883

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$32,687) |
| 2022 | 13,662 |
| 2023 | 119,189 |
| 2024 | 248,648 |
| 2025 | 77,039 |
| Thereafter | 73,202 |
| Total | \$499,053 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,812,263 | \$903,561 | (\$2,263,301) |

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$33,966 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (25,040) |
| - Net Difference Between Projected and Actual Investment | 767,622 |
| - Change of Assumptions | 135,452 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (140) |
| Pension Expense/Income | 595,584 |
| Contributions | (603,883) |
| Total Activity in FY 2020 | 869,595 |
| Net Pension Liability as of 2020 | \$903,561 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,160,920 Proportionate Share: 0.0034088

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$31,857 | \$827,683 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$516,697 | \$84,581 |
| Net Difference Between Projected and Actual | 420,698 | 0 |
| Change of Assumptions | 6,808 | 419,090 |
| Changes in Proportion and Differences Between | 26,373 | 22,411 |
| Total | \$970,576 | \$526,082 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$540,858 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,411 |
| Total | \$543,269 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$553,157

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$32,238) |
| 2022 | 10,219 |
| 2023 | 106,757 |
| 2024 | 226,219 |
| 2025 | 69,306 |
| Thereafter | 64,231 |
| Total | \$444,494 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,408,148 | \$827,683 | (\$2,073,238) |

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$31,857 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (33,800) |
| - Net Difference Between Projected and Actual Investment | 709,904 |
| - Change of Assumptions | 136,883 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,273) |
| Pension Expense/Income | 543,269 |
| Contributions | (553,157) |
| Total Activity in FY 2020 | 795,826 |
| Net Pension Liability as of 2020 | \$827,683 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$832,501 Proportionate Share: 0.0008978

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,033 | \$217,993 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$136,086 | \$22,277 |
| Net Difference Between Projected and Actual | 110,802 | 0 |
| Change of Assumptions | 1,793 | 110,379 |
| Changes in Proportion and Differences Between | 4,082 | 16,521 |
| Total | \$252,763 | \$149,177 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$142,450 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,926) |
| Total | \$140,524 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,686

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,053) |
| 2022 | 129 |
| 2023 | 25,443 |
| 2024 | 57,692 |
| 2025 | 16,995 |
| Thereafter | 14,380 |
| Total | \$103,586 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,161,005 | \$217,993 | (\$546,044) |

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,033 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (18,295) |
| - Net Difference Between Projected and Actual Investment | 192,802 |
| - Change of Assumptions | 47,122 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,507) |
| Pension Expense/Income | 140,524 |
| Contributions | (145,686) |
| Total Activity in FY 2020 | 208,960 |
| Net Pension Liability as of 2020 | \$217,993 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$838,356 Proportionate Share: 0.0009041

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,795 | \$219,523 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$137,041 | \$22,433 |
| Net Difference Between Projected and Actual | 111,580 | 0 |
| Change of Assumptions | 1,806 | 111,153 |
| Changes in Proportion and Differences Between | 2,453 | 11,824 |
| Total | \$252,880 | \$145,410 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$143,449 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,086) |
| Total | \$141,363 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,711

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,277) |
| 2022 | (17) |
| 2023 | 26,822 |
| 2024 | 58,595 |
| 2025 | 17,781 |
| Thereafter | 15,566 |
| Total | \$107,470 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,169,152 | \$219,523 | (\$549,875) |

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,795 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,019) |
| - Net Difference Between Projected and Actual Investment | 191,422 |
| - Change of Assumptions | 42,262 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,589) |
| Pension Expense/Income | 141,363 |
| Contributions | (146,711) |
| Total Activity in FY 2020 | 210,728 |
| Net Pension Liability as of 2020 | \$219,523 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$493,485 Proportionate Share: 0.0005322

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,766 | \$129,222 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$80,670 | \$13,205 |
| Net Difference Between Projected and Actual | 65,682 | 0 |
| Change of Assumptions | 1,063 | 65,431 |
| Changes in Proportion and Differences Between | 3,040 | 3,224 |
| Total | \$150,455 | \$81,860 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$84,442 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (654) |
| Total | \$83,788 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,361

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,062) |
| 2022 | 567 |
| 2023 | 16,445 |
| 2024 | 35,513 |
| 2025 | 11,260 |
| Thereafter | 10,872 |
| Total | \$68,595 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$688,224 | \$129,222 | (\$323,685) |

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,766 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (2,246) |
| - Net Difference Between Projected and Actual Investment | 108,954 |
| - Change of Assumptions | 17,799 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,522 |
| Pension Expense/Income | 83,788 |
| Contributions | (86,361) |
| Total Activity in FY 2020 | 124,456 |
| Net Pension Liability as of 2020 | \$129,222 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$51,246 Proportionate Share: 0.0000553

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$528 | \$13,427 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$8,382 | \$1,372 |
| Net Difference Between Projected and Actual | 6,825 | 0 |
| Change of Assumptions | 110 | 6,799 |
| Changes in Proportion and Differences Between | 144 | 345 |
| Total | \$15,461 | \$8,516 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$8,774 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (44) |
| Total | \$8,730 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,968

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$605) |
| 2022 | 84 |
| 2023 | 1,680 |
| 2024 | 3,640 |
| 2025 | 1,119 |
| Thereafter | 1,027 |
| Total | \$6,945 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$71,512 | \$13,427 | (\$33,634) |

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$528 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (713) |
| - Net Difference Between Projected and Actual Investment | 11,619 |
| - Change of Assumptions | 2,414 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (183) |
| Pension Expense/Income | 8,730 |
| Contributions | (8,968) |
| Total Activity in FY 2020 | 12,899 |
| Net Pension Liability as of 2020 | \$13,427 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,183,097 Proportionate Share: 0.0023543

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$22,536 | \$571,642 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$356,859 | \$58,416 |
| Net Difference Between Projected and Actual | 290,556 | 0 |
| Change of Assumptions | 4,702 | 289,446 |
| Changes in Proportion and Differences Between | 11,800 | 16,698 |
| Total | \$663,917 | \$364,560 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$373,545 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,136) |
| Total | \$372,409 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$382,040

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$25,069) |
| 2022 | 4,254 |
| 2023 | 72,240 |
| 2024 | 156,047 |
| 2025 | 48,169 |
| Thereafter | 43,716 |
| Total | \$299,357 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,044,503 | \$571,642 | (\$1,431,889) |

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$22,536 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (31,151) |
| - Net Difference Between Projected and Actual Investment | 495,143 |
| - Change of Assumptions | 103,740 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,995) |
| Pension Expense/Income | 372,409 |
| Contributions | (382,040) |
| Total Activity in FY 2020 | 549,106 |
| Net Pension Liability as of 2020 | \$571,642 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,568,411 Proportionate Share: 0.0027698

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$26,204 | \$672,529 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$419,839 | \$68,726 |
| Net Difference Between Projected and Actual | 341,836 | 0 |
| Change of Assumptions | 5,532 | 340,529 |
| Changes in Proportion and Differences Between | 13,303 | 10,094 |
| Total | \$780,510 | \$419,349 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$439,471 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 840 |
| Total | \$440,311 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,471

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$27,316) |
| 2022 | 7,182 |
| 2023 | 87,661 |
| 2024 | 184,150 |
| 2025 | 56,983 |
| Thereafter | 52,501 |
| Total | \$361,161 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,581,814 | \$672,529 | (\$1,684,597) |

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$26,204 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (32,126) |
| - Net Difference Between Projected and Actual Investment | 579,722 |
| - Change of Assumptions | 116,717 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,828) |
| Pension Expense/Income | 440,311 |
| Contributions | (449,471) |
| Total Activity in FY 2020 | 646,325 |
| Net Pension Liability as of 2020 | \$672,529 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,274,045 Proportionate Share: 0.0013739

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$11,999 | \$333,594 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$208,252 | \$34,090 |
| Net Difference Between Projected and Actual | 169,560 | 0 |
| Change of Assumptions | 2,744 | 168,912 |
| Changes in Proportion and Differences Between | 14,019 | 10,778 |
| Total | \$394,575 | \$213,780 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$217,990 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (225) |
| Total | \$217,765 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,956

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$14,192) |
| 2022 | 2,920 |
| 2023 | 42,453 |
| 2024 | 91,345 |
| 2025 | 29,976 |
| Thereafter | 28,293 |
| Total | \$180,795 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,776,682 | \$333,594 | (\$835,608) |

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$11,999 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,330) |
| - Net Difference Between Projected and Actual Investment | 278,492 |
| - Change of Assumptions | 40,680 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,944 |
| Pension Expense/Income | 217,765 |
| Contributions | (222,956) |
| Total Activity in FY 2020 | 321,595 |
| Net Pension Liability as of 2020 | \$333,594 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$1,593,210 Proportionate Share: 0.0017181

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,827 | \$417,168 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$260,425 | \$42,630 |
| Net Difference Between Projected and Actual | 212,040 | 0 |
| Change of Assumptions | 3,432 | 211,229 |
| Changes in Proportion and Differences Between | 5,447 | 9,838 |
| Total | \$481,344 | \$263,697 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$272,602 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,653) |
| Total | \$270,949 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,810

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$19,117) |
| 2022 | 2,282 |
| 2023 | 51,876 |
| 2024 | 113,061 |
| 2025 | 36,189 |
| Thereafter | 33,356 |
| Total | \$217,647 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,221,790 | \$417,168 | (\$1,044,951) |

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,827 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (13,687) |
| - Net Difference Between Projected and Actual Investment | 355,727 |
| - Change of Assumptions | 65,046 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,116 |
| Pension Expense/Income | 270,949 |
| Contributions | (278,810) |
| Total Activity in FY 2020 | 401,341 |
| Net Pension Liability as of 2020 | \$417,168 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$4,078,180 Proportionate Share: 0.0043980

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$40,232 | \$1,067,869 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$666,638 | \$109,126 |
| Net Difference Between Projected and Actual | 542,780 | 0 |
| Change of Assumptions | 8,784 | 540,706 |
| Changes in Proportion and Differences Between | 13,708 | 12,128 |
| Total | \$1,231,910 | \$661,960 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$697,809 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,248) |
| Total | \$696,561 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$713,682

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$45,955) |
| 2022 | 8,823 |
| 2023 | 136,140 |
| 2024 | 292,166 |
| 2025 | 92,401 |
| Thereafter | 86,375 |
| Total | \$569,950 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,687,349 | \$1,067,869 | (\$2,674,871) |

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$40,232 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (30,899) |
| - Net Difference Between Projected and Actual Investment | 908,021 |
| - Change of Assumptions | 161,624 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,012 |
| Pension Expense/Income | 696,561 |
| Contributions | (713,682) |
| Total Activity in FY 2020 | 1,027,637 |
| Net Pension Liability as of 2020 | \$1,067,869 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$3,264,584 Proportionate Share: 0.0035206

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$30,103 | \$854,829 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$533,644 | \$87,355 |
| Net Difference Between Projected and Actual | 434,496 | 0 |
| Change of Assumptions | 7,032 | 432,835 |
| Changes in Proportion and Differences Between | 61,662 | 6,686 |
| Total | \$1,036,834 | \$526,876 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$558,596 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 14,330 |
| Total | \$572,926 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,300

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$21,458) |
| 2022 | 22,392 |
| 2023 | 119,550 |
| 2024 | 238,840 |
| 2025 | 76,224 |
| Thereafter | 74,410 |
| Total | \$509,958 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,552,724 | \$854,829 | (\$2,141,235) |

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$30,103 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,022 |
| - Net Difference Between Projected and Actual Investment | 707,781 |
| - Change of Assumptions | 93,129 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 16,168 |
| Pension Expense/Income | 572,926 |
| Contributions | (571,300) |
| Total Activity in FY 2020 | 824,726 |
| Net Pension Liability as of 2020 | \$854,829 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$2,405,016 Proportionate Share: 0.0025936

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$24,526 | \$629,746 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$393,131 | \$64,354 |
| Net Difference Between Projected and Actual | 320,090 | 0 |
| Change of Assumptions | 5,180 | 318,866 |
| Changes in Proportion and Differences Between | 43,277 | 28,505 |
| Total | \$761,678 | \$411,725 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$411,514 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 9,574 |
| Total | \$421,088 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$420,875

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$16,790) |
| 2022 | 15,513 |
| 2023 | 86,934 |
| 2024 | 170,800 |
| 2025 | 49,373 |
| Thereafter | 44,123 |
| Total | \$349,953 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,353,958 | \$629,746 | (\$1,577,432) |

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$24,526 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (29,931) |
| - Net Difference Between Projected and Actual Investment | 542,749 |
| - Change of Assumptions | 109,114 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (16,925) |
| Pension Expense/Income | 421,088 |
| Contributions | (420,875) |
| Total Activity in FY 2020 | 605,220 |
| Net Pension Liability as of 2020 | \$629,746 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$13,474,036 Proportionate Share: 0.0145306

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$141,327 | \$3,528,143 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$2,202,512 | \$360,541 |
| Net Difference Between Projected and Actual | 1,793,297 | 0 |
| Change of Assumptions | 29,022 | 1,786,444 |
| Changes in Proportion and Differences Between | 87,613 | 206,220 |
| Total | \$4,112,444 | \$2,353,205 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,305,499 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (27,202) |
| Total | \$2,278,297 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,357,946

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$174,907) |
| 2022 | 6,071 |
| 2023 | 429,836 |
| 2024 | 947,478 |
| 2025 | 290,856 |
| Thereafter | 259,905 |
| Total | \$1,759,239 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$18,790,494 | \$3,528,143 | (\$8,837,536) |

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$141,327 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (224,981) |
| - Net Difference Between Projected and Actual Investment | 3,076,306 |
| - Change of Assumptions | 678,845 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (63,705) |
| Pension Expense/Income | 2,278,297 |
| Contributions | (2,357,946) |
| Total Activity in FY 2020 | 3,386,816 |
| Net Pension Liability as of 2020 | \$3,528,143 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$10,106,271 Proportionate Share: 0.0108987

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$103,753 | \$2,646,289 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,651,998 | \$270,425 |
| Net Difference Between Projected and Actual | 1,345,066 | 0 |
| Change of Assumptions | 21,768 | 1,339,925 |
| Changes in Proportion and Differences Between | 63,657 | 139,584 |
| Total | \$3,082,489 | \$1,749,934 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,729,243 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (23,929) |
| Total | \$1,705,314 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,768,592

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$134,716) |
| 2022 | 1,027 |
| 2023 | 326,137 |
| 2024 | 714,170 |
| 2025 | 222,076 |
| Thereafter | 203,861 |
| Total | \$1,332,555 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$14,093,840 | \$2,646,289 | (\$6,628,608) |

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$103,753 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (135,854) |
| - Net Difference Between Projected and Actual Investment | 2,286,971 |
| - Change of Assumptions | 470,398 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (15,701) |
| Pension Expense/Income | 1,705,314 |
| Contributions | (1,768,592) |
| Total Activity in FY 2020 | 2,542,536 |
| Net Pension Liability as of 2020 | \$2,646,289 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$415,957 Proportionate Share: 0.0004486

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,956 | \$108,924 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$67,998 | \$11,131 |
| Net Difference Between Projected and Actual | 55,364 | 0 |
| Change of Assumptions | 896 | 55,152 |
| Changes in Proportion and Differences Between | 1,822 | 15,072 |
| Total | \$126,080 | \$81,355 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$71,177 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,317) |
| Total | \$68,860 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,793

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,878) |
| 2022 | (1,291) |
| 2023 | 11,467 |
| 2024 | 27,800 |
| 2025 | 7,921 |
| Thereafter | 5,706 |
| Total | \$44,725 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$580,115 | \$108,924 | (\$272,839) |

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,956 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (15,622) |
| - Net Difference Between Projected and Actual Investment | 100,359 |
| - Change of Assumptions | 31,184 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,020) |
| Pension Expense/Income | 68,860 |
| Contributions | (72,793) |
| Total Activity in FY 2020 | 103,968 |
| Net Pension Liability as of 2020 | \$108,924 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

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

Wages: \$278,259 Proportionate Share: 0.0003001

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,132 | \$72,867 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$45,488 | \$7,446 |
| Net Difference Between Projected and Actual | 37,037 | 0 |
| Change of Assumptions | 599 | 36,895 |
| Changes in Proportion and Differences Between | 3,335 | 38,589 |
| Total | \$86,459 | \$82,930 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$47,615 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,555) |
| Total | \$42,060 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,696

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$8,608) |
| 2022 | (4,870) |
| 2023 | 4,139 |
| 2024 | 15,051 |
| 2025 | 1,476 |
| Thereafter | (3,659) |
| Total | \$3,529 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$388,079 | \$72,867 | (\$182,521) |

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$5,132 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (37,021) |
| - Net Difference Between Projected and Actual Investment | 83,630 |
| - Change of Assumptions | 52,179 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (24,417) |
| Pension Expense/Income | 42,060 |
| Contributions | (48,696) |
| Total Activity in FY 2020 | 67,735 |
| Net Pension Liability as of 2020 | \$72,867 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,855,015 Proportionate Share: 0.0030789

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$30,380 | \$747,581 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$466,692 | \$76,395 |
| Net Difference Between Projected and Actual | 379,983 | 0 |
| Change of Assumptions | 6,149 | 378,531 |
| Changes in Proportion and Differences Between | 19,062 | 25,381 |
| Total | \$871,886 | \$480,307 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$488,514 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,349 |
| Total | \$490,863 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$499,628

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$28,949) |
| 2022 | 9,399 |
| 2023 | 95,146 |
| 2024 | 201,305 |
| 2025 | 61,016 |
| Thereafter | 53,662 |
| Total | \$391,579 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,981,532 | \$747,581 | (\$1,872,592) |

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$30,380 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (54,027) |
| - Net Difference Between Projected and Actual Investment | 655,786 |
| - Change of Assumptions | 151,332 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (27,125) |
| Pension Expense/Income | 490,863 |
| Contributions | (499,628) |
| Total Activity in FY 2020 | 717,201 |
| Net Pension Liability as of 2020 | \$747,581 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,118,982 Proportionate Share: 0.0055204

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$53,274 | \$1,340,396 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$836,768 | \$136,975 |
| Net Difference Between Projected and Actual | 681,301 | 0 |
| Change of Assumptions | 11,026 | 678,698 |
| Changes in Proportion and Differences Between | 74,529 | 29,001 |
| Total | \$1,603,624 | \$844,674 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$875,895 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 20,514 |
| Total | \$896,409 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$895,825

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$35,602) |
| 2022 | 33,155 |
| 2023 | 183,893 |
| 2024 | 367,481 |
| 2025 | 111,048 |
| Thereafter | 98,975 |
| Total | \$758,950 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,138,800 | \$1,340,396 | (\$3,357,517) |

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$53,274 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (79,354) |
| - Net Difference Between Projected and Actual Investment | 1,164,937 |
| - Change of Assumptions | 250,690 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (49,735) |
| Pension Expense/Income | 896,409 |
| Contributions | (895,825) |
| Total Activity in FY 2020 | 1,287,122 |
| Net Pension Liability as of 2020 | \$1,340,396 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$3,832,638 Proportionate Share: 0.0041332

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$41,335 | \$1,003,573 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$626,500 | \$102,555 |
| Net Difference Between Projected and Actual | 510,100 | 0 |
| Change of Assumptions | 8,255 | 508,150 |
| Changes in Proportion and Differences Between | 48,512 | 46,562 |
| Total | \$1,193,367 | \$657,267 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$655,794 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,780 |
| Total | \$663,574 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$670,708

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$34,235) |
| 2022 | 17,244 |
| 2023 | 135,292 |
| 2024 | 271,470 |
| 2025 | 79,104 |
| Thereafter | 67,225 |
| Total | \$536,100 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,344,918 | \$1,003,573 | (\$2,513,819) |

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$41,335 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (80,600) |
| - Net Difference Between Projected and Actual Investment | 885,356 |
| - Change of Assumptions | 212,668 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (48,052) |
| Pension Expense/Income | 663,574 |
| Contributions | (670,708) |
| Total Activity in FY 2020 | 962,238 |
| Net Pension Liability as of 2020 | \$1,003,573 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$692,329 Proportionate Share: 0.0007466

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,035 | \$181,280 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$113,168 | \$18,525 |
| Net Difference Between Projected and Actual | 92,142 | 0 |
| Change of Assumptions | 1,491 | 91,790 |
| Changes in Proportion and Differences Between | 6,499 | 4,979 |
| Total | \$213,300 | \$115,294 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$118,459 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,187 |
| Total | \$119,646 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,157

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,403) |
| 2022 | 2,896 |
| 2023 | 23,408 |
| 2024 | 49,374 |
| 2025 | 14,943 |
| Thereafter | 13,788 |
| Total | \$98,006 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$965,479 | \$181,280 | (\$454,083) |

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,035 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (8,253) |
| - Net Difference Between Projected and Actual Investment | 156,012 |
| - Change of Assumptions | 30,982 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,985) |
| Pension Expense/Income | 119,646 |
| Contributions | (121,157) |
| Total Activity in FY 2020 | 174,245 |
| Net Pension Liability as of 2020 | \$181,280 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$1,973,037 Proportionate Share: 0.0021277

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$19,779 | \$516,622 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$322,511 | \$52,794 |
| Net Difference Between Projected and Actual | 262,591 | 0 |
| Change of Assumptions | 4,250 | 261,587 |
| Changes in Proportion and Differences Between | 4,040 | 7,365 |
| Total | \$593,392 | \$321,746 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$337,592 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (225) |
| Total | \$337,367 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,284

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$21,853) |
| 2022 | 4,647 |
| 2023 | 66,006 |
| 2024 | 140,179 |
| 2025 | 43,059 |
| Thereafter | 39,608 |
| Total | \$271,646 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,751,472 | \$516,622 | (\$1,294,071) |

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$19,779 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (19,562) |
| - Net Difference Between Projected and Actual Investment | 442,154 |
| - Change of Assumptions | 83,629 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,461) |
| Pension Expense/Income | 337,367 |
| Contributions | (345,284) |
| Total Activity in FY 2020 | 496,843 |
| Net Pension Liability as of 2020 | \$516,622 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$1,996,350 Proportionate Share: 0.0021529

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$20,061 | \$522,741 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$326,331 | \$53,419 |
| Net Difference Between Projected and Actual | 265,701 | 0 |
| Change of Assumptions | 4,300 | 264,685 |
| Changes in Proportion and Differences Between | 2,998 | 18,457 |
| Total | \$599,330 | \$336,561 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$341,590 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,383) |
| Total | \$336,207 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$349,365

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$27,267) |
| 2022 | (452) |
| 2023 | 64,075 |
| 2024 | 141,496 |
| 2025 | 44,081 |
| Thereafter | 40,836 |
| Total | \$262,769 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,784,059 | \$522,741 | (\$1,309,397) |

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$20,061 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (20,491) |
| - Net Difference Between Projected and Actual Investment | 447,824 |
| - Change of Assumptions | 85,443 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,062 |
| Pension Expense/Income | 336,207 |
| Contributions | (349,365) |
| Total Activity in FY 2020 | 502,680 |
| Net Pension Liability as of 2020 | \$522,741 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$112,935,552 Proportionate Share: 0.1217909

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,092,569 | \$29,571,784 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$18,460,763 | \$3,021,952 |
| Net Difference Between Projected and Actual | 15,030,853 | 0 |
| Change of Assumptions | 243,249 | 14,973,406 |
| Changes in Proportion and Differences Between | 919,137 | 166,789 |
| Total | \$34,654,002 | \$18,162,147 |

| Pension Expense/(Income) | |
|--|---------------------|
| Proportionate Share of Plan Pension Expense | \$19,323,956 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 112,238 |
| Total | \$19,436,194 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,765,184

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2021 | (\$1,125,791) |
| 2022 | 391,104 |
| 2023 | 3,953,396 |
| 2024 | 8,195,550 |
| 2025 | 2,588,881 |
| Thereafter | 2,488,715 |
| Total | \$16,491,855 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$157,495,988 | \$29,571,784 | (\$74,073,435) |

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

| | |
|---|---------------------|
| Net Pension Liability as of 2019 | \$1,092,569 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (540,350) |
| - Net Difference Between Projected and Actual Investment | 24,949,519 |
| - Change of Assumptions | 4,104,102 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 294,934 |
| Pension Expense/Income | 19,436,194 |
| Contributions | (19,765,184) |
| Total Activity in FY 2020 | 28,479,215 |
| Net Pension Liability as of 2020 | \$29,571,784 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$93,232,105 Proportionate Share: 0.1005426

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$947,208 | \$24,412,527 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$15,239,994 | \$2,494,720 |
| Net Difference Between Projected and Actual | 12,408,488 | 0 |
| Change of Assumptions | 200,811 | 12,361,066 |
| Changes in Proportion and Differences Between | 543,995 | 891,940 |
| Total | \$28,393,288 | \$15,747,726 |

| Pension Expense/(Income) | |
|--|---------------------|
| Proportionate Share of Plan Pension Expense | \$15,952,599 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (49,243) |
| Total | \$15,903,356 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,317,508

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2021 | (\$1,071,279) |
| 2022 | 180,980 |
| 2023 | 3,065,779 |
| 2024 | 6,563,440 |
| 2025 | 2,009,828 |
| Thereafter | 1,896,814 |
| Total | \$12,645,562 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$130,018,381 | \$24,412,527 | (\$61,150,182) |

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

| | |
|---|---------------------|
| Net Pension Liability as of 2019 | \$947,208 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,107,956) |
| - Net Difference Between Projected and Actual Investment | 21,007,535 |
| - Change of Assumptions | 4,168,217 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (188,325) |
| Pension Expense/Income | 15,903,356 |
| Contributions | (16,317,508) |
| Total Activity in FY 2020 | 23,465,319 |
| Net Pension Liability as of 2020 | \$24,412,527 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$215,340 Proportionate Share: 0.0002322

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,190 | \$56,380 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$35,196 | \$5,761 |
| Net Difference Between Projected and Actual | 28,657 | 0 |
| Change of Assumptions | 464 | 28,547 |
| Changes in Proportion and Differences Between | 556 | 1,055 |
| Total | \$64,873 | \$35,363 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$36,842 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (151) |
| Total | \$36,691 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,685

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,512) |
| 2022 | 380 |
| 2023 | 7,172 |
| 2024 | 15,333 |
| 2025 | 4,745 |
| Thereafter | 4,392 |
| Total | \$29,510 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$300,273 | \$56,380 | (\$141,224) |

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,190 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (2,591) |
| - Net Difference Between Projected and Actual Investment | 48,536 |
| - Change of Assumptions | 9,664 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (425) |
| Pension Expense/Income | 36,691 |
| Contributions | (37,685) |
| Total Activity in FY 2020 | 54,190 |
| Net Pension Liability as of 2020 | \$56,380 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,369,608 Proportionate Share: 0.0014770

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$14,060 | \$358,627 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$223,880 | \$36,648 |
| Net Difference Between Projected and Actual | 182,284 | 0 |
| Change of Assumptions | 2,950 | 181,588 |
| Changes in Proportion and Differences Between | 5,972 | 11,170 |
| Total | \$415,086 | \$229,406 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$234,348 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,330) |
| Total | \$233,018 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,686

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$16,344) |
| 2022 | 2,052 |
| 2023 | 45,934 |
| 2024 | 97,375 |
| 2025 | 29,709 |
| Thereafter | 26,954 |
| Total | \$185,680 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,910,008 | \$358,627 | (\$898,314) |

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$14,060 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (18,399) |
| - Net Difference Between Projected and Actual Investment | 309,924 |
| - Change of Assumptions | 63,734 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,024) |
| Pension Expense/Income | 233,018 |
| Contributions | (239,686) |
| Total Activity in FY 2020 | 344,567 |
| Net Pension Liability as of 2020 | \$358,627 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$5,689,403 Proportionate Share: 0.0061355

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$56,882 | \$1,489,747 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$930,004 | \$152,237 |
| Net Difference Between Projected and Actual | 757,214 | 0 |
| Change of Assumptions | 12,254 | 754,320 |
| Changes in Proportion and Differences Between | 21,303 | 32,518 |
| Total | \$1,720,775 | \$939,075 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$973,490 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,658) |
| Total | \$970,832 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$995,649

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$65,026) |
| 2022 | 11,392 |
| 2023 | 189,050 |
| 2024 | 404,863 |
| 2025 | 123,769 |
| Thereafter | 117,652 |
| Total | \$781,700 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,934,227 | \$1,489,747 | (\$3,731,622) |

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$56,882 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (54,149) |
| - Net Difference Between Projected and Actual Investment | 1,273,605 |
| - Change of Assumptions | 238,494 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (268) |
| Pension Expense/Income | 970,832 |
| Contributions | (995,649) |
| Total Activity in FY 2020 | 1,432,865 |
| Net Pension Liability as of 2020 | \$1,489,747 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$5,814,694 Proportionate Share: 0.0062706

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$54,182 | \$1,522,551 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$950,482 | \$155,590 |
| Net Difference Between Projected and Actual | 773,888 | 0 |
| Change of Assumptions | 12,524 | 770,930 |
| Changes in Proportion and Differences Between | 83,427 | 38,702 |
| Total | \$1,820,321 | \$965,222 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$994,925 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,103 |
| Total | \$1,000,028 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,017,575

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$58,639) |
| 2022 | 19,462 |
| 2023 | 203,567 |
| 2024 | 423,121 |
| 2025 | 133,767 |
| Thereafter | 133,821 |
| Total | \$855,099 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$8,108,934 | \$1,522,551 | (\$3,813,790) |

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$54,182 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,468 |
| - Net Difference Between Projected and Actual Investment | 1,265,765 |
| - Change of Assumptions | 175,605 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 42,078 |
| Pension Expense/Income | 1,000,028 |
| Contributions | (1,017,575) |
| Total Activity in FY 2020 | 1,468,369 |
| Net Pension Liability as of 2020 | \$1,522,551 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$786,735 Proportionate Share: 0.0008484

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,979 | \$205,998 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$128,598 | \$21,051 |
| Net Difference Between Projected and Actual | 104,705 | 0 |
| Change of Assumptions | 1,694 | 104,305 |
| Changes in Proportion and Differences Between | 5,074 | 16,073 |
| Total | \$240,071 | \$141,429 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$134,611 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (536) |
| Total | \$134,075 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,678

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$9,162) |
| 2022 | 1,405 |
| 2023 | 24,848 |
| 2024 | 54,002 |
| 2025 | 15,395 |
| Thereafter | 12,154 |
| Total | \$98,642 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,097,123 | \$205,998 | (\$515,998) |

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,979 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (23,776) |
| - Net Difference Between Projected and Actual Investment | 186,220 |
| - Change of Assumptions | 52,176 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (13,998) |
| Pension Expense/Income | 134,075 |
| Contributions | (137,678) |
| Total Activity in FY 2020 | 197,019 |
| Net Pension Liability as of 2020 | \$205,998 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$503,601 Proportionate Share: 0.0005431

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,293 | \$131,869 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$82,322 | \$13,476 |
| Net Difference Between Projected and Actual | 67,027 | 0 |
| Change of Assumptions | 1,085 | 66,771 |
| Changes in Proportion and Differences Between | 4,091 | 5,219 |
| Total | \$154,525 | \$85,466 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$86,171 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 661 |
| Total | \$86,832 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,130

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,860) |
| 2022 | 1,905 |
| 2023 | 16,543 |
| 2024 | 35,314 |
| 2025 | 10,695 |
| Thereafter | 9,462 |
| Total | \$69,059 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$702,319 | \$131,869 | (\$330,314) |

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,293 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (8,562) |
| - Net Difference Between Projected and Actual Investment | 115,076 |
| - Change of Assumptions | 25,553 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,193) |
| Pension Expense/Income | 86,832 |
| Contributions | (88,130) |
| Total Activity in FY 2020 | 126,576 |
| Net Pension Liability as of 2020 | \$131,869 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$379,874 Proportionate Share: 0.0004097

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,527 | \$99,478 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$62,101 | \$10,166 |
| Net Difference Between Projected and Actual | 50,563 | 0 |
| Change of Assumptions | 818 | 50,370 |
| Changes in Proportion and Differences Between | 4,453 | 1,069 |
| Total | \$117,935 | \$61,605 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$65,005 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 757 |
| Total | \$65,762 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,478

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,409) |
| 2022 | 1,694 |
| 2023 | 13,276 |
| 2024 | 27,436 |
| 2025 | 8,728 |
| Thereafter | 8,605 |
| Total | \$56,330 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$529,811 | \$99,478 | (\$249,180) |

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,527 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 352 |
| - Net Difference Between Projected and Actual Investment | 82,582 |
| - Change of Assumptions | 11,247 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,486 |
| Pension Expense/Income | 65,762 |
| Contributions | (66,478) |
| Total Activity in FY 2020 | 95,951 |
| Net Pension Liability as of 2020 | \$99,478 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$4,338,657 Proportionate Share: 0.0046789

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$45,955 | \$1,136,073 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$709,216 | \$116,096 |
| Net Difference Between Projected and Actual | 577,448 | 0 |
| Change of Assumptions | 9,345 | 575,241 |
| Changes in Proportion and Differences Between | 51,601 | 80,420 |
| Total | \$1,347,610 | \$771,757 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$742,378 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,509) |
| Total | \$737,869 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$759,253

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$52,072) |
| 2022 | 6,204 |
| 2023 | 135,643 |
| 2024 | 303,133 |
| 2025 | 95,672 |
| Thereafter | 87,273 |
| Total | \$575,853 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,050,599 | \$1,136,073 | (\$2,845,715) |

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$45,955 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (78,993) |
| - Net Difference Between Projected and Actual Investment | 994,646 |
| - Change of Assumptions | 226,308 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (30,459) |
| Pension Expense/Income | 737,869 |
| Contributions | (759,253) |
| Total Activity in FY 2020 | 1,090,118 |
| Net Pension Liability as of 2020 | \$1,136,073 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$4,503,012 Proportionate Share: 0.0048561

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$47,354 | \$1,179,099 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$736,075 | \$120,492 |
| Net Difference Between Projected and Actual | 599,317 | 0 |
| Change of Assumptions | 9,699 | 597,026 |
| Changes in Proportion and Differences Between | 30,122 | 99,717 |
| Total | \$1,375,213 | \$817,235 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$770,493 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (23,044) |
| Total | \$747,449 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$788,241

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$72,409) |
| 2022 | (11,926) |
| 2023 | 136,499 |
| 2024 | 316,027 |
| 2025 | 99,274 |
| Thereafter | 90,513 |
| Total | \$557,978 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,279,749 | \$1,179,099 | (\$2,953,488) |

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$47,354 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (76,991) |
| - Net Difference Between Projected and Actual Investment | 1,029,215 |
| - Change of Assumptions | 228,993 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,680) |
| Pension Expense/Income | 747,449 |
| Contributions | (788,241) |
| Total Activity in FY 2020 | 1,131,745 |
| Net Pension Liability as of 2020 | \$1,179,099 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$9,022,273 Proportionate Share: 0.0097297

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$94,662 | \$2,362,447 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,474,803 | \$241,419 |
| Net Difference Between Projected and Actual | 1,200,793 | 0 |
| Change of Assumptions | 19,433 | 1,196,204 |
| Changes in Proportion and Differences Between | 29,965 | 66,109 |
| Total | \$2,724,994 | \$1,503,732 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,543,764 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,287) |
| Total | \$1,538,477 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,578,890

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$104,191) |
| 2022 | 16,992 |
| 2023 | 299,520 |
| 2024 | 639,804 |
| 2025 | 195,587 |
| Thereafter | 173,550 |
| Total | \$1,221,262 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$12,582,128 | \$2,362,447 | (\$5,917,620) |

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$94,662 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (151,076) |
| - Net Difference Between Projected and Actual Investment | 2,060,162 |
| - Change of Assumptions | 455,059 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (55,947) |
| Pension Expense/Income | 1,538,477 |
| Contributions | (1,578,890) |
| Total Activity in FY 2020 | 2,267,785 |
| Net Pension Liability as of 2020 | \$2,362,447 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$9,090,574 Proportionate Share: 0.0098034

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$93,077 | \$2,380,342 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,485,975 | \$243,247 |
| Net Difference Between Projected and Actual | 1,209,889 | 0 |
| Change of Assumptions | 19,580 | 1,205,265 |
| Changes in Proportion and Differences Between | 18,216 | 39,620 |
| Total | \$2,733,660 | \$1,488,132 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,555,457 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,488) |
| Total | \$1,550,969 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590,842

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$104,140) |
| 2022 | 17,961 |
| 2023 | 303,183 |
| 2024 | 647,261 |
| 2025 | 199,744 |
| Thereafter | 181,519 |
| Total | \$1,245,528 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$12,677,434 | \$2,380,342 | (\$5,962,445) |

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$93,077 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (118,549) |
| - Net Difference Between Projected and Actual Investment | 2,054,868 |
| - Change of Assumptions | 418,820 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (28,001) |
| Pension Expense/Income | 1,550,969 |
| Contributions | (1,590,842) |
| Total Activity in FY 2020 | 2,287,265 |
| Net Pension Liability as of 2020 | \$2,380,342 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,364,024 Proportionate Share: 0.0025494

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$23,457 | \$619,014 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$386,432 | \$63,257 |
| Net Difference Between Projected and Actual | 314,635 | 0 |
| Change of Assumptions | 5,092 | 313,432 |
| Changes in Proportion and Differences Between | 7,689 | 8,247 |
| Total | \$713,848 | \$384,936 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$404,501 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (113) |
| Total | \$404,388 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$413,704

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$26,027) |
| 2022 | 5,726 |
| 2023 | 78,893 |
| 2024 | 168,893 |
| 2025 | 52,659 |
| Thereafter | 48,768 |
| Total | \$328,912 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,296,800 | \$619,014 | (\$1,550,549) |

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$23,457 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (19,897) |
| - Net Difference Between Projected and Actual Investment | 527,589 |
| - Change of Assumptions | 96,031 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,150 |
| Pension Expense/Income | 404,388 |
| Contributions | (413,704) |
| Total Activity in FY 2020 | 595,557 |
| Net Pension Liability as of 2020 | \$619,014 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$2,462,657 Proportionate Share: 0.0026558

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$24,253 | \$644,849 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$402,559 | \$65,897 |
| Net Difference Between Projected and Actual | 327,766 | 0 |
| Change of Assumptions | 5,304 | 326,514 |
| Changes in Proportion and Differences Between | 10,490 | 808 |
| Total | \$746,119 | \$393,219 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$421,383 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,145 |
| Total | \$423,528 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$430,964

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$24,852) |
| 2022 | 8,226 |
| 2023 | 84,613 |
| 2024 | 177,282 |
| 2025 | 55,532 |
| Thereafter | 52,099 |
| Total | \$352,900 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,434,393 | \$644,849 | (\$1,615,262) |

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$24,253 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (18,042) |
| - Net Difference Between Projected and Actual Investment | 547,940 |
| - Change of Assumptions | 96,872 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,262 |
| Pension Expense/Income | 423,528 |
| Contributions | (430,964) |
| Total Activity in FY 2020 | 620,596 |
| Net Pension Liability as of 2020 | \$644,849 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$4,217,247 Proportionate Share: 0.0045479

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$42,494 | \$1,104,266 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$689,359 | \$112,845 |
| Net Difference Between Projected and Actual | 561,280 | 0 |
| Change of Assumptions | 9,083 | 559,135 |
| Changes in Proportion and Differences Between | 26,924 | 23,808 |
| Total | \$1,286,646 | \$695,788 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$721,593 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 837 |
| Total | \$722,430 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$738,011

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$45,395) |
| 2022 | 11,249 |
| 2023 | 143,967 |
| 2024 | 304,150 |
| 2025 | 91,967 |
| Thereafter | 84,920 |
| Total | \$590,858 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,881,195 | \$1,104,266 | (\$2,766,041) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$42,494 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (44,974) |
| - Net Difference Between Projected and Actual Investment | 947,053 |
| - Change of Assumptions | 182,480 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,206) |
| Pension Expense/Income | 722,430 |
| Contributions | (738,011) |
| Total Activity in FY 2020 | 1,061,772 |
| Net Pension Liability as of 2020 | \$1,104,266 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$5,546,920 Proportionate Share: 0.0059819

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$55,866 | \$1,452,452 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$906,721 | \$148,426 |
| Net Difference Between Projected and Actual | 738,258 | 0 |
| Change of Assumptions | 11,947 | 735,436 |
| Changes in Proportion and Differences Between | 18,233 | 51,595 |
| Total | \$1,675,159 | \$935,457 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$949,119 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (13,657) |
| Total | \$935,462 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$970,704

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$74,465) |
| 2022 | 39 |
| 2023 | 180,170 |
| 2024 | 396,120 |
| 2025 | 123,255 |
| Thereafter | 114,583 |
| Total | \$739,702 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,735,596 | \$1,452,452 | (\$3,638,202) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$55,866 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (58,768) |
| - Net Difference Between Projected and Actual Investment | 1,245,429 |
| - Change of Assumptions | 239,563 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,604 |
| Pension Expense/Income | 935,462 |
| Contributions | (970,704) |
| Total Activity in FY 2020 | 1,396,586 |
| Net Pension Liability as of 2020 | \$1,452,452 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,352,369 Proportionate Share: 0.0014584

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$13,612 | \$354,111 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$221,061 | \$36,187 |
| Net Difference Between Projected and Actual | 179,989 | 0 |
| Change of Assumptions | 2,913 | 179,301 |
| Changes in Proportion and Differences Between | 7,489 | 11,020 |
| Total | \$411,452 | \$226,508 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$231,397 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (753) |
| Total | \$230,644 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,663

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$15,577) |
| 2022 | 2,587 |
| 2023 | 44,857 |
| 2024 | 96,025 |
| 2025 | 29,405 |
| Thereafter | 27,647 |
| Total | \$184,944 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,885,955 | \$354,111 | (\$887,001) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$13,612 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,206) |
| - Net Difference Between Projected and Actual Investment | 303,563 |
| - Change of Assumptions | 58,263 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,102) |
| Pension Expense/Income | 230,644 |
| Contributions | (236,663) |
| Total Activity in FY 2020 | 340,499 |
| Net Pension Liability as of 2020 | \$354,111 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$504,566 Proportionate Share: 0.0005441

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,085 | \$132,112 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$82,473 | \$13,501 |
| Net Difference Between Projected and Actual | 67,150 | 0 |
| Change of Assumptions | 1,087 | 66,894 |
| Changes in Proportion and Differences Between | 7,655 | 3,259 |
| Total | \$158,365 | \$83,654 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$86,330 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,480 |
| Total | \$87,810 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,297

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,052) |
| 2022 | 2,725 |
| 2023 | 18,229 |
| 2024 | 36,360 |
| 2025 | 10,986 |
| Thereafter | 10,463 |
| Total | \$74,711 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$703,612 | \$132,112 | (\$330,923) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,085 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,403) |
| - Net Difference Between Projected and Actual Investment | 113,317 |
| - Change of Assumptions | 21,857 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,257) |
| Pension Expense/Income | 87,810 |
| Contributions | (88,297) |
| Total Activity in FY 2020 | 127,027 |
| Net Pension Liability as of 2020 | \$132,112 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$2,382,727 Proportionate Share: 0.0025696

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$22,196 | \$623,919 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$389,494 | \$63,758 |
| Net Difference Between Projected and Actual | 317,128 | 0 |
| Change of Assumptions | 5,132 | 315,916 |
| Changes in Proportion and Differences Between | 38,649 | 15,713 |
| Total | \$750,403 | \$395,387 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$407,706 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,579 |
| Total | \$413,285 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,973

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$20,539) |
| 2022 | 11,465 |
| 2023 | 84,507 |
| 2024 | 172,952 |
| 2025 | 54,865 |
| Thereafter | 51,766 |
| Total | \$355,016 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,322,922 | \$623,919 | (\$1,562,835) |

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$22,196 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,116 |
| - Net Difference Between Projected and Actual Investment | 518,628 |
| - Change of Assumptions | 71,838 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,829 |
| Pension Expense/Income | 413,285 |
| Contributions | (416,973) |
| Total Activity in FY 2020 | 601,723 |
| Net Pension Liability as of 2020 | \$623,919 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$2,165,608 Proportionate Share: 0.0023354

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$21,827 | \$567,053 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$353,994 | \$57,947 |
| Net Difference Between Projected and Actual | 288,224 | 0 |
| Change of Assumptions | 4,664 | 287,122 |
| Changes in Proportion and Differences Between | 25,263 | 19,357 |
| Total | \$672,145 | \$364,426 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$370,546 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,974 |
| Total | \$374,520 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,978

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$19,765) |
| 2022 | 9,323 |
| 2023 | 74,743 |
| 2024 | 154,793 |
| 2025 | 47,243 |
| Thereafter | 41,382 |
| Total | \$307,719 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,020,062 | \$567,053 | (\$1,420,394) |

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$21,827 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (23,181) |
| - Net Difference Between Projected and Actual Investment | 486,377 |
| - Change of Assumptions | 93,809 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,321) |
| Pension Expense/Income | 374,520 |
| Contributions | (378,978) |
| Total Activity in FY 2020 | 545,226 |
| Net Pension Liability as of 2020 | \$567,053 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$542,525 Proportionate Share: 0.0005851

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,958 | \$142,067 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$88,688 | \$14,518 |
| Net Difference Between Projected and Actual | 72,210 | 0 |
| Change of Assumptions | 1,169 | 71,934 |
| Changes in Proportion and Differences Between | 9,587 | 2,504 |
| Total | \$171,654 | \$88,956 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$92,835 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,490 |
| Total | \$94,325 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,941

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,458) |
| 2022 | 2,830 |
| 2023 | 19,125 |
| 2024 | 39,419 |
| 2025 | 12,958 |
| Thereafter | 12,824 |
| Total | \$82,698 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$756,632 | \$142,067 | (\$355,859) |

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,958 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,655 |
| - Net Difference Between Projected and Actual Investment | 117,222 |
| - Change of Assumptions | 14,707 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,141 |
| Pension Expense/Income | 94,325 |
| Contributions | (94,941) |
| Total Activity in FY 2020 | 137,109 |
| Net Pension Liability as of 2020 | \$142,067 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$210,254 Proportionate Share: 0.0002267

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,786 | \$55,045 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$34,363 | \$5,625 |
| Net Difference Between Projected and Actual | 27,978 | 0 |
| Change of Assumptions | 453 | 27,871 |
| Changes in Proportion and Differences Between | 4,645 | 1,468 |
| Total | \$67,439 | \$34,964 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$35,969 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 509 |
| Total | \$36,478 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,795

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,796) |
| 2022 | 1,027 |
| 2023 | 7,487 |
| 2024 | 15,422 |
| 2025 | 5,119 |
| Thereafter | 5,216 |
| Total | \$32,475 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$293,161 | \$55,045 | (\$137,879) |

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,786 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,616 |
| - Net Difference Between Projected and Actual Investment | 44,192 |
| - Change of Assumptions | 3,371 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,397 |
| Pension Expense/Income | 36,478 |
| Contributions | (36,795) |
| Total Activity in FY 2020 | 53,259 |
| Net Pension Liability as of 2020 | \$55,045 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$427,200 Proportionate Share: 0.0004607

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,261 | \$111,862 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$69,832 | \$11,431 |
| Net Difference Between Projected and Actual | 56,857 | 0 |
| Change of Assumptions | 920 | 56,640 |
| Changes in Proportion and Differences Between | 1,565 | 10,969 |
| Total | \$129,174 | \$79,040 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$73,097 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,500) |
| Total | \$69,597 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,760

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,184) |
| 2022 | (2,446) |
| 2023 | 12,187 |
| 2024 | 30,149 |
| 2025 | 9,526 |
| Thereafter | 8,902 |
| Total | \$50,134 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$595,762 | \$111,862 | (\$280,199) |

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,261 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,924) |
| - Net Difference Between Projected and Actual Investment | 95,544 |
| - Change of Assumptions | 17,741 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,403 |
| Pension Expense/Income | 69,597 |
| Contributions | (74,760) |
| Total Activity in FY 2020 | 107,601 |
| Net Pension Liability as of 2020 | \$111,862 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$378,450 Proportionate Share: 0.0004081

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,624 | \$99,090 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$61,859 | \$10,126 |
| Net Difference Between Projected and Actual | 50,366 | 0 |
| Change of Assumptions | 815 | 50,173 |
| Changes in Proportion and Differences Between | 2,132 | 4,418 |
| Total | \$115,172 | \$64,717 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$64,751 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,045) |
| Total | \$63,706 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,229

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,193) |
| 2022 | (111) |
| 2023 | 11,990 |
| 2024 | 26,940 |
| 2025 | 8,593 |
| Thereafter | 8,236 |
| Total | \$50,455 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$527,741 | \$99,090 | (\$248,207) |

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,624 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,265) |
| - Net Difference Between Projected and Actual Investment | 83,263 |
| - Change of Assumptions | 13,110 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,881 |
| Pension Expense/Income | 63,706 |
| Contributions | (66,229) |
| Total Activity in FY 2020 | 95,466 |
| Net Pension Liability as of 2020 | \$99,090 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$2,015,527 Proportionate Share: 0.0021736

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$20,695 | \$527,767 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$329,469 | \$53,933 |
| Net Difference Between Projected and Actual | 268,255 | 0 |
| Change of Assumptions | 4,341 | 267,230 |
| Changes in Proportion and Differences Between | 24,789 | 22,842 |
| Total | \$626,854 | \$344,005 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$344,874 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,151 |
| Total | \$349,025 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,718

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$17,947) |
| 2022 | 9,125 |
| 2023 | 68,088 |
| 2024 | 141,682 |
| 2025 | 42,332 |
| Thereafter | 39,569 |
| Total | \$282,849 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,810,828 | \$527,767 | (\$1,321,987) |

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$20,695 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (27,141) |
| - Net Difference Between Projected and Actual Investment | 456,134 |
| - Change of Assumptions | 93,869 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (12,097) |
| Pension Expense/Income | 349,025 |
| Contributions | (352,718) |
| Total Activity in FY 2020 | 507,072 |
| Net Pension Liability as of 2020 | \$527,767 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,609,064 Proportionate Share: 0.0017352

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,851 | \$421,320 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$263,017 | \$43,055 |
| Net Difference Between Projected and Actual | 214,150 | 0 |
| Change of Assumptions | 3,466 | 213,332 |
| Changes in Proportion and Differences Between | 23,090 | 8,434 |
| Total | \$503,723 | \$264,821 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$275,316 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,824 |
| Total | \$280,140 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,553

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$12,815) |
| 2022 | 8,797 |
| 2023 | 57,078 |
| 2024 | 115,987 |
| 2025 | 35,167 |
| Thereafter | 34,688 |
| Total | \$238,902 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,243,904 | \$421,320 | (\$1,055,352) |

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-FIRE DEPT - 7773200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,851 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,871) |
| - Net Difference Between Projected and Actual Investment | 358,055 |
| - Change of Assumptions | 63,390 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,692) |
| Pension Expense/Income | 280,140 |
| Contributions | (281,553) |
| Total Activity in FY 2020 | 405,469 |
| Net Pension Liability as of 2020 | \$421,320 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$170,352 Proportionate Share: 0.0001837

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,557 | \$44,604 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$27,845 | \$4,558 |
| Net Difference Between Projected and Actual | 22,671 | 0 |
| Change of Assumptions | 367 | 22,585 |
| Changes in Proportion and Differences Between | 4,745 | 657 |
| Total | \$55,628 | \$27,800 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$29,147 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,198 |
| Total | \$30,345 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,812

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$670) |
| 2022 | 1,618 |
| 2023 | 6,480 |
| 2024 | 12,415 |
| 2025 | 3,952 |
| Thereafter | 4,033 |
| Total | \$27,828 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$237,555 | \$44,604 | (\$111,727) |

1977 Fund Net Pension Liability - Unaudited

LOGOOTEETEE-POLICE DEPT - 7774100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,557 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 508 |
| - Net Difference Between Projected and Actual Investment | 36,810 |
| - Change of Assumptions | 4,631 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 565 |
| Pension Expense/Income | 30,345 |
| Contributions | (29,812) |
| Total Activity in FY 2020 | 43,047 |
| Net Pension Liability as of 2020 | \$44,604 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,286,816 Proportionate Share: 0.0013877

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$12,903 | \$336,944 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$210,344 | \$34,432 |
| Net Difference Between Projected and Actual | 171,263 | 0 |
| Change of Assumptions | 2,772 | 170,609 |
| Changes in Proportion and Differences Between | 14,912 | 1,595 |
| Total | \$399,291 | \$206,636 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$220,180 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,882 |
| Total | \$224,062 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,192

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$10,222) |
| 2022 | 7,062 |
| 2023 | 46,182 |
| 2024 | 93,392 |
| 2025 | 29,157 |
| Thereafter | 27,084 |
| Total | \$192,655 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,794,528 | \$336,944 | (\$844,002) |

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$12,903 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (12,803) |
| - Net Difference Between Projected and Actual Investment | 288,403 |
| - Change of Assumptions | 54,597 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,026) |
| Pension Expense/Income | 224,062 |
| Contributions | (225,192) |
| Total Activity in FY 2020 | 324,041 |
| Net Pension Liability as of 2020 | \$336,944 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$1,427,584 Proportionate Share: 0.0015395

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$14,191 | \$373,803 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$233,354 | \$38,199 |
| Net Difference Between Projected and Actual | 189,998 | 0 |
| Change of Assumptions | 3,075 | 189,272 |
| Changes in Proportion and Differences Between | 17,127 | 2,200 |
| Total | \$443,554 | \$229,671 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$244,265 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,412 |
| Total | \$249,677 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,826

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$10,238) |
| 2022 | 8,936 |
| 2023 | 50,468 |
| 2024 | 102,355 |
| 2025 | 32,075 |
| Thereafter | 30,287 |
| Total | \$213,883 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,990,831 | \$373,803 | (\$936,327) |

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$14,191 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (12,390) |
| - Net Difference Between Projected and Actual Investment | 318,826 |
| - Change of Assumptions | 58,431 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,106) |
| Pension Expense/Income | 249,677 |
| Contributions | (249,826) |
| Total Activity in FY 2020 | 359,612 |
| Net Pension Liability as of 2020 | \$373,803 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$2,737,198 Proportionate Share: 0.0029518

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$29,982 | \$716,720 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$447,426 | \$73,242 |
| Net Difference Between Projected and Actual | 364,297 | 0 |
| Change of Assumptions | 5,896 | 362,905 |
| Changes in Proportion and Differences Between | 15,565 | 56,607 |
| Total | \$833,184 | \$492,754 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$468,348 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (9,928) |
| Total | \$458,420 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$479,009

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$39,934) |
| 2022 | (3,169) |
| 2023 | 84,334 |
| 2024 | 190,312 |
| 2025 | 58,487 |
| Thereafter | 50,400 |
| Total | \$340,430 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,817,171 | \$716,720 | (\$1,795,290) |

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$29,982 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (64,317) |
| - Net Difference Between Projected and Actual Investment | 636,486 |
| - Change of Assumptions | 159,842 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (24,684) |
| Pension Expense/Income | 458,420 |
| Contributions | (479,009) |
| Total Activity in FY 2020 | 686,738 |
| Net Pension Liability as of 2020 | \$716,720 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$2,628,692 Proportionate Share: 0.0028348

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$27,691 | \$688,312 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$429,692 | \$70,339 |
| Net Difference Between Projected and Actual | 349,857 | 0 |
| Change of Assumptions | 5,662 | 348,520 |
| Changes in Proportion and Differences Between | 8,808 | 44,077 |
| Total | \$794,019 | \$462,936 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$449,784 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (10,230) |
| Total | \$439,554 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$460,021

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$39,047) |
| 2022 | (3,740) |
| 2023 | 82,190 |
| 2024 | 184,116 |
| 2025 | 56,763 |
| Thereafter | 50,801 |
| Total | \$331,083 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,665,870 | \$688,312 | (\$1,724,130) |

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$27,691 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (45,640) |
| - Net Difference Between Projected and Actual Investment | 601,246 |
| - Change of Assumptions | 134,498 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (9,016) |
| Pension Expense/Income | 439,554 |
| Contributions | (460,021) |
| Total Activity in FY 2020 | 660,621 |
| Net Pension Liability as of 2020 | \$688,312 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,327,370 Proportionate Share: 0.0014315

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$13,136 | \$347,579 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$216,983 | \$35,519 |
| Net Difference Between Projected and Actual | 176,669 | 0 |
| Change of Assumptions | 2,859 | 175,994 |
| Changes in Proportion and Differences Between | 13,820 | 5,255 |
| Total | \$410,331 | \$216,768 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$227,129 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,727 |
| Total | \$229,856 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,289

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,825) |
| 2022 | 6,004 |
| 2023 | 45,132 |
| 2024 | 95,249 |
| 2025 | 30,442 |
| Thereafter | 28,561 |
| Total | \$193,563 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,851,169 | \$347,579 | (\$870,641) |

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$13,136 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (10,661) |
| - Net Difference Between Projected and Actual Investment | 295,926 |
| - Change of Assumptions | 53,318 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,707) |
| Pension Expense/Income | 229,856 |
| Contributions | (232,289) |
| Total Activity in FY 2020 | 334,443 |
| Net Pension Liability as of 2020 | \$347,579 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,219,786 Proportionate Share: 0.0013154

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$11,817 | \$319,389 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$199,385 | \$32,638 |
| Net Difference Between Projected and Actual | 162,340 | 0 |
| Change of Assumptions | 2,627 | 161,720 |
| Changes in Proportion and Differences Between | 12,702 | 8,762 |
| Total | \$377,054 | \$203,120 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$208,708 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 865 |
| Total | \$209,573 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,462

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$12,506) |
| 2022 | 3,877 |
| 2023 | 41,795 |
| 2024 | 88,201 |
| 2025 | 26,743 |
| Thereafter | 25,824 |
| Total | \$173,934 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,701,032 | \$319,389 | (\$800,029) |

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$11,817 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,077) |
| - Net Difference Between Projected and Actual Investment | 269,616 |
| - Change of Assumptions | 44,610 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,312 |
| Pension Expense/Income | 209,573 |
| Contributions | (213,462) |
| Total Activity in FY 2020 | 307,572 |
| Net Pension Liability as of 2020 | \$319,389 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$4,228,518 Proportionate Share: 0.0045601

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$42,446 | \$1,107,228 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$691,208 | \$113,148 |
| Net Difference Between Projected and Actual | 562,786 | 0 |
| Change of Assumptions | 9,108 | 560,635 |
| Changes in Proportion and Differences Between | 45,125 | 8,234 |
| Total | \$1,308,227 | \$682,017 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$723,529 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 14,196 |
| Total | \$737,725 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$739,990

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$32,159) |
| 2022 | 24,637 |
| 2023 | 149,308 |
| 2024 | 304,133 |
| 2025 | 94,059 |
| Thereafter | 86,232 |
| Total | \$626,210 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,896,971 | \$1,107,228 | (\$2,773,461) |

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$42,446 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (42,727) |
| - Net Difference Between Projected and Actual Investment | 948,124 |
| - Change of Assumptions | 180,179 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (18,529) |
| Pension Expense/Income | 737,725 |
| Contributions | (739,990) |
| Total Activity in FY 2020 | 1,064,782 |
| Net Pension Liability as of 2020 | \$1,107,228 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$997,050 Proportionate Share: 0.0010752

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,298 | \$261,067 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$162,976 | \$26,678 |
| Net Difference Between Projected and Actual | 132,696 | 0 |
| Change of Assumptions | 2,147 | 132,189 |
| Changes in Proportion and Differences Between | 24,362 | 7,192 |
| Total | \$322,181 | \$166,059 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$170,597 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,736 |
| Total | \$177,333 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,485

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$4,194) |
| 2022 | 9,198 |
| 2023 | 35,198 |
| 2024 | 71,275 |
| 2025 | 22,673 |
| Thereafter | 21,972 |
| Total | \$156,122 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,390,413 | \$261,067 | (\$653,938) |

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,298 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 312 |
| - Net Difference Between Projected and Actual Investment | 217,106 |
| - Change of Assumptions | 30,242 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,261 |
| Pension Expense/Income | 177,333 |
| Contributions | (174,485) |
| Total Activity in FY 2020 | 251,769 |
| Net Pension Liability as of 2020 | \$261,067 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$5,527,944 Proportionate Share: 0.0059614

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$51,302 | \$1,447,474 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$903,614 | \$147,918 |
| Net Difference Between Projected and Actual | 735,728 | 0 |
| Change of Assumptions | 11,907 | 732,916 |
| Changes in Proportion and Differences Between | 48,135 | 52,597 |
| Total | \$1,699,384 | \$933,431 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$945,866 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,065) |
| Total | \$938,801 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$967,381

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$67,664) |
| 2022 | 6,585 |
| 2023 | 179,660 |
| 2024 | 394,464 |
| 2025 | 127,449 |
| Thereafter | 125,459 |
| Total | \$765,953 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,709,086 | \$1,447,474 | (\$3,625,734) |

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$51,302 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 5,393 |
| - Net Difference Between Projected and Actual Investment | 1,201,460 |
| - Change of Assumptions | 163,355 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 54,544 |
| Pension Expense/Income | 938,801 |
| Contributions | (967,381) |
| Total Activity in FY 2020 | 1,396,172 |
| Net Pension Liability as of 2020 | \$1,447,474 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$5,361,849 Proportionate Share: 0.0057823

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$55,790 | \$1,403,988 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$876,466 | \$143,474 |
| Net Difference Between Projected and Actual | 713,624 | 0 |
| Change of Assumptions | 11,549 | 710,897 |
| Changes in Proportion and Differences Between | 7,548 | 93,081 |
| Total | \$1,609,187 | \$947,452 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$917,449 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (19,872) |
| Total | \$897,577 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$938,314

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$78,650) |
| 2022 | (6,632) |
| 2023 | 164,032 |
| 2024 | 372,647 |
| 2025 | 111,902 |
| Thereafter | 98,436 |
| Total | \$661,735 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,477,480 | \$1,403,988 | (\$3,516,805) |

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$55,790 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (82,952) |
| - Net Difference Between Projected and Actual Investment | 1,220,101 |
| - Change of Assumptions | 262,386 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (10,600) |
| Pension Expense/Income | 897,577 |
| Contributions | (938,314) |
| Total Activity in FY 2020 | 1,348,198 |
| Net Pension Liability as of 2020 | \$1,403,988 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$6,111,923 Proportionate Share: 0.0065912

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$62,635 | \$1,600,395 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$999,078 | \$163,545 |
| Net Difference Between Projected and Actual | 813,454 | 0 |
| Change of Assumptions | 13,164 | 810,346 |
| Changes in Proportion and Differences Between | 25,371 | 40,564 |
| Total | \$1,851,067 | \$1,014,455 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,045,793 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,036) |
| Total | \$1,043,757 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,069,574

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$69,038) |
| 2022 | 13,056 |
| 2023 | 200,897 |
| 2024 | 434,310 |
| 2025 | 134,841 |
| Thereafter | 122,546 |
| Total | \$836,612 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$8,523,523 | \$1,600,395 | (\$4,008,779) |

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$62,635 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (80,530) |
| - Net Difference Between Projected and Actual Investment | 1,382,078 |
| - Change of Assumptions | 282,560 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (20,531) |
| Pension Expense/Income | 1,043,757 |
| Contributions | (1,069,574) |
| Total Activity in FY 2020 | 1,537,760 |
| Net Pension Liability as of 2020 | \$1,600,395 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$6,405,018 Proportionate Share: 0.0069072

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$64,509 | \$1,677,122 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,046,976 | \$171,385 |
| Net Difference Between Projected and Actual | 852,454 | 0 |
| Change of Assumptions | 13,796 | 849,196 |
| Changes in Proportion and Differences Between | 31,814 | 30,041 |
| Total | \$1,945,040 | \$1,050,622 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,095,931 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,255 |
| Total | \$1,099,186 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,120,884

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$66,958) |
| 2022 | 19,071 |
| 2023 | 212,932 |
| 2024 | 455,467 |
| 2025 | 142,622 |
| Thereafter | 131,284 |
| Total | \$894,418 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$8,932,164 | \$1,677,122 | (\$4,200,971) |

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$64,509 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (67,875) |
| - Net Difference Between Projected and Actual Investment | 1,438,087 |
| - Change of Assumptions | 276,640 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (12,541) |
| Pension Expense/Income | 1,099,186 |
| Contributions | (1,120,884) |
| Total Activity in FY 2020 | 1,612,613 |
| Net Pension Liability as of 2020 | \$1,677,122 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$299,430 Proportionate Share: 0.0003229

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,917 | \$78,403 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$48,944 | \$8,012 |
| Net Difference Between Projected and Actual | 39,851 | 0 |
| Change of Assumptions | 645 | 39,698 |
| Changes in Proportion and Differences Between | 9,033 | 8,692 |
| Total | \$98,473 | \$56,402 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$51,233 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (781) |
| Total | \$50,452 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,400

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,063) |
| 2022 | (42) |
| 2023 | 10,701 |
| 2024 | 21,703 |
| 2025 | 6,924 |
| Thereafter | 6,848 |
| Total | \$42,071 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$417,564 | \$78,403 | (\$196,388) |

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,917 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,728) |
| - Net Difference Between Projected and Actual Investment | 66,331 |
| - Change of Assumptions | 11,229 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,602 |
| Pension Expense/Income | 50,452 |
| Contributions | (52,400) |
| Total Activity in FY 2020 | 75,486 |
| Net Pension Liability as of 2020 | \$78,403 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$548,543 Proportionate Share: 0.0005916

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,101 | \$143,645 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$89,673 | \$14,679 |
| Net Difference Between Projected and Actual | 73,012 | 0 |
| Change of Assumptions | 1,182 | 72,733 |
| Changes in Proportion and Differences Between | 11,985 | 3,926 |
| Total | \$175,852 | \$91,338 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$93,866 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,601 |
| Total | \$95,467 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,995

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,413) |
| 2022 | 2,956 |
| 2023 | 19,222 |
| 2024 | 39,921 |
| 2025 | 13,491 |
| Thereafter | 13,337 |
| Total | \$84,514 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$765,038 | \$143,645 | (\$359,812) |

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,101 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 390 |
| - Net Difference Between Projected and Actual Investment | 119,321 |
| - Change of Assumptions | 16,383 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,978 |
| Pension Expense/Income | 95,467 |
| Contributions | (95,995) |
| Total Activity in FY 2020 | 138,544 |
| Net Pension Liability as of 2020 | \$143,645 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,089,551 Proportionate Share: 0.0011750

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,648 | \$285,299 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$178,104 | \$29,155 |
| Net Difference Between Projected and Actual | 145,013 | 0 |
| Change of Assumptions | 2,347 | 144,459 |
| Changes in Proportion and Differences Between | 9,059 | 5,630 |
| Total | \$334,523 | \$179,244 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$186,431 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7) |
| Total | \$186,424 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,672

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,951) |
| 2022 | 2,684 |
| 2023 | 36,938 |
| 2024 | 78,210 |
| 2025 | 25,578 |
| Thereafter | 23,820 |
| Total | \$155,279 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,519,471 | \$285,299 | (\$714,637) |

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,648 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,784) |
| - Net Difference Between Projected and Actual Investment | 241,680 |
| - Change of Assumptions | 41,446 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,557 |
| Pension Expense/Income | 186,424 |
| Contributions | (190,672) |
| Total Activity in FY 2020 | 274,651 |
| Net Pension Liability as of 2020 | \$285,299 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$189,976 Proportionate Share: 0.0002049

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,987 | \$49,751 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$31,058 | \$5,084 |
| Net Difference Between Projected and Actual | 25,288 | 0 |
| Change of Assumptions | 409 | 25,191 |
| Changes in Proportion and Differences Between | 723 | 4,073 |
| Total | \$57,478 | \$34,348 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$32,510 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (759) |
| Total | \$31,751 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,247

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,843) |
| 2022 | (291) |
| 2023 | 5,581 |
| 2024 | 13,134 |
| 2025 | 3,971 |
| Thereafter | 3,578 |
| Total | \$23,130 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$264,970 | \$49,751 | (\$124,621) |

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,987 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,086) |
| - Net Difference Between Projected and Actual Investment | 43,326 |
| - Change of Assumptions | 9,470 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (450) |
| Pension Expense/Income | 31,751 |
| Contributions | (33,247) |
| Total Activity in FY 2020 | 47,764 |
| Net Pension Liability as of 2020 | \$49,751 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$705,840 Proportionate Share: 0.0007612

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,012 | \$184,825 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$115,381 | \$18,887 |
| Net Difference Between Projected and Actual | 93,944 | 0 |
| Change of Assumptions | 1,520 | 93,585 |
| Changes in Proportion and Differences Between | 4,034 | 7,607 |
| Total | \$214,879 | \$120,079 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$120,776 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,140) |
| Total | \$118,636 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,522

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$9,877) |
| 2022 | (396) |
| 2023 | 23,700 |
| 2024 | 50,719 |
| 2025 | 15,746 |
| Thereafter | 14,908 |
| Total | \$94,800 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$984,359 | \$184,825 | (\$462,963) |

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,012 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,052) |
| - Net Difference Between Projected and Actual Investment | 157,597 |
| - Change of Assumptions | 28,803 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,351 |
| Pension Expense/Income | 118,636 |
| Contributions | (123,522) |
| Total Activity in FY 2020 | 177,813 |
| Net Pension Liability as of 2020 | \$184,825 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$337,813 Proportionate Share: 0.0003643

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,474 | \$88,455 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$55,220 | \$9,039 |
| Net Difference Between Projected and Actual | 44,960 | 0 |
| Change of Assumptions | 728 | 44,788 |
| Changes in Proportion and Differences Between | 1,157 | 3,302 |
| Total | \$102,065 | \$57,129 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$57,802 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (595) |
| Total | \$57,207 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,117

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,297) |
| 2022 | 240 |
| 2023 | 10,847 |
| 2024 | 23,957 |
| 2025 | 7,408 |
| Thereafter | 6,781 |
| Total | \$44,936 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$471,101 | \$88,455 | (\$221,568) |

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,474 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,634) |
| - Net Difference Between Projected and Actual Investment | 76,502 |
| - Change of Assumptions | 15,834 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (811) |
| Pension Expense/Income | 57,207 |
| Contributions | (59,117) |
| Total Activity in FY 2020 | 84,981 |
| Net Pension Liability as of 2020 | \$88,455 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$5,241,029 Proportionate Share: 0.0056520

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$53,337 | \$1,372,350 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$856,716 | \$140,241 |
| Net Difference Between Projected and Actual | 697,543 | 0 |
| Change of Assumptions | 11,289 | 694,877 |
| Changes in Proportion and Differences Between | 19,159 | 31,286 |
| Total | \$1,584,707 | \$866,404 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$896,775 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (957) |
| Total | \$895,818 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$917,167

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$58,411) |
| 2022 | 11,985 |
| 2023 | 172,571 |
| 2024 | 371,271 |
| 2025 | 115,578 |
| Thereafter | 105,309 |
| Total | \$718,303 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,308,980 | \$1,372,350 | (\$3,437,556) |

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$53,337 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (63,602) |
| - Net Difference Between Projected and Actual Investment | 1,181,757 |
| - Change of Assumptions | 235,871 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (13,664) |
| Pension Expense/Income | 895,818 |
| Contributions | (917,167) |
| Total Activity in FY 2020 | 1,319,013 |
| Net Pension Liability as of 2020 | \$1,372,350 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$5,538,559 Proportionate Share: 0.0059728

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$55,758 | \$1,450,242 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$905,342 | \$148,200 |
| Net Difference Between Projected and Actual | 737,134 | 0 |
| Change of Assumptions | 11,929 | 734,317 |
| Changes in Proportion and Differences Between | 25,602 | 29,661 |
| Total | \$1,680,007 | \$912,178 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$947,675 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,481) |
| Total | \$945,194 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$969,234

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$63,195) |
| 2022 | 11,197 |
| 2023 | 183,155 |
| 2024 | 396,457 |
| 2025 | 124,656 |
| Thereafter | 115,559 |
| Total | \$767,829 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$7,723,828 | \$1,450,242 | (\$3,632,667) |

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$55,758 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (58,331) |
| - Net Difference Between Projected and Actual Investment | 1,243,318 |
| - Change of Assumptions | 238,790 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,253) |
| Pension Expense/Income | 945,194 |
| Contributions | (969,234) |
| Total Activity in FY 2020 | 1,394,484 |
| Net Pension Liability as of 2020 | \$1,450,242 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$3,018,753 Proportionate Share: 0.0032555

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$31,182 | \$790,461 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$493,461 | \$80,777 |
| Net Difference Between Projected and Actual | 401,778 | 0 |
| Change of Assumptions | 6,502 | 400,243 |
| Changes in Proportion and Differences Between | 21,318 | 22,206 |
| Total | \$923,059 | \$503,226 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$516,534 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,920 |
| Total | \$520,454 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$528,283

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,173) |
| 2022 | 11,374 |
| 2023 | 100,477 |
| 2024 | 213,356 |
| 2025 | 64,962 |
| Thereafter | 58,837 |
| Total | \$419,833 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,209,905 | \$790,461 | (\$1,980,001) |

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$31,182 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (43,366) |
| - Net Difference Between Projected and Actual Investment | 684,860 |
| - Change of Assumptions | 143,795 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (18,181) |
| Pension Expense/Income | 520,454 |
| Contributions | (528,283) |
| Total Activity in FY 2020 | 759,279 |
| Net Pension Liability as of 2020 | \$790,461 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$1,021,853 Proportionate Share: 0.0011020

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,513 | \$267,574 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$167,038 | \$27,343 |
| Net Difference Between Projected and Actual | 136,004 | 0 |
| Change of Assumptions | 2,201 | 135,484 |
| Changes in Proportion and Differences Between | 15,937 | 8,248 |
| Total | \$321,180 | \$171,075 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$174,849 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,360 |
| Total | \$176,209 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,823

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,841) |
| 2022 | 3,884 |
| 2023 | 35,256 |
| 2024 | 74,365 |
| 2025 | 23,726 |
| Thereafter | 22,715 |
| Total | \$150,105 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,425,070 | \$267,574 | (\$670,238) |

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,513 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 569 |
| - Net Difference Between Projected and Actual Investment | 222,363 |
| - Change of Assumptions | 30,702 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,041 |
| Pension Expense/Income | 176,209 |
| Contributions | (178,823) |
| Total Activity in FY 2020 | 258,061 |
| Net Pension Liability as of 2020 | \$267,574 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$4,796,671 Proportionate Share: 0.0051728

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$49,937 | \$1,255,996 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$784,080 | \$128,350 |
| Net Difference Between Projected and Actual | 638,402 | 0 |
| Change of Assumptions | 10,331 | 635,962 |
| Changes in Proportion and Differences Between | 58,778 | 80,856 |
| Total | \$1,491,591 | \$845,168 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$820,743 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 868 |
| Total | \$821,611 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$839,412

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$51,713) |
| 2022 | 12,715 |
| 2023 | 165,883 |
| 2024 | 337,608 |
| 2025 | 97,935 |
| Thereafter | 83,995 |
| Total | \$646,423 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,689,295 | \$1,255,996 | (\$3,146,106) |

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$49,937 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (74,611) |
| - Net Difference Between Projected and Actual Investment | 1,091,743 |
| - Change of Assumptions | 235,205 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (28,477) |
| Pension Expense/Income | 821,611 |
| Contributions | (839,412) |
| Total Activity in FY 2020 | 1,206,059 |
| Net Pension Liability as of 2020 | \$1,255,996 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,016,113 Proportionate Share: 0.0054094

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$53,040 | \$1,313,444 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$819,943 | \$134,221 |
| Net Difference Between Projected and Actual | 667,602 | 0 |
| Change of Assumptions | 10,804 | 665,051 |
| Changes in Proportion and Differences Between | 17,080 | 93,787 |
| Total | \$1,515,429 | \$893,059 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$858,283 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (15,864) |
| Total | \$842,419 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$877,816

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$70,852) |
| 2022 | (3,477) |
| 2023 | 155,966 |
| 2024 | 349,968 |
| 2025 | 103,127 |
| Thereafter | 87,638 |
| Total | \$622,370 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,995,258 | \$1,313,444 | (\$3,290,006) |

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$53,040 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (90,001) |
| - Net Difference Between Projected and Actual Investment | 1,149,113 |
| - Change of Assumptions | 260,080 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (23,391) |
| Pension Expense/Income | 842,419 |
| Contributions | (877,816) |
| Total Activity in FY 2020 | 1,260,404 |
| Net Pension Liability as of 2020 | \$1,313,444 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$1,572,560 Proportionate Share: 0.0016959

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$16,642 | \$411,778 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$257,060 | \$42,080 |
| Net Difference Between Projected and Actual | 209,300 | 0 |
| Change of Assumptions | 3,387 | 208,500 |
| Changes in Proportion and Differences Between | 15,461 | 36,077 |
| Total | \$485,208 | \$286,657 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$269,080 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,604) |
| Total | \$266,476 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,202

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$19,844) |
| 2022 | 1,278 |
| 2023 | 49,188 |
| 2024 | 108,901 |
| 2025 | 32,445 |
| Thereafter | 26,583 |
| Total | \$198,551 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,193,082 | \$411,778 | (\$1,031,449) |

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$16,642 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (28,418) |
| - Net Difference Between Projected and Actual Investment | 360,383 |
| - Change of Assumptions | 81,774 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (9,877) |
| Pension Expense/Income | 266,476 |
| Contributions | (275,202) |
| Total Activity in FY 2020 | 395,136 |
| Net Pension Liability as of 2020 | \$411,778 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,433,174 Proportionate Share: 0.0015456

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,221 | \$375,284 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$234,278 | \$38,350 |
| Net Difference Between Projected and Actual | 190,751 | 0 |
| Change of Assumptions | 3,087 | 190,022 |
| Changes in Proportion and Differences Between | 13,887 | 28,661 |
| Total | \$442,003 | \$257,033 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$245,233 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,701) |
| Total | \$243,532 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,809

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$17,414) |
| 2022 | 1,836 |
| 2023 | 45,801 |
| 2024 | 100,119 |
| 2025 | 30,006 |
| Thereafter | 24,622 |
| Total | \$184,970 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,998,719 | \$375,284 | (\$940,037) |

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,221 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (26,686) |
| - Net Difference Between Projected and Actual Investment | 328,933 |
| - Change of Assumptions | 75,454 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (10,361) |
| Pension Expense/Income | 243,532 |
| Contributions | (250,809) |
| Total Activity in FY 2020 | 360,063 |
| Net Pension Liability as of 2020 | \$375,284 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,083,051 Proportionate Share: 0.0011680

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$11,265 | \$283,600 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$177,043 | \$28,981 |
| Net Difference Between Projected and Actual | 144,149 | 0 |
| Change of Assumptions | 2,333 | 143,598 |
| Changes in Proportion and Differences Between | 7,431 | 8,362 |
| Total | \$330,956 | \$180,941 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$185,321 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 417 |
| Total | \$185,738 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,528

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,455) |
| 2022 | 3,093 |
| 2023 | 36,268 |
| 2024 | 77,397 |
| 2025 | 23,591 |
| Thereafter | 21,121 |
| Total | \$150,015 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,510,419 | \$283,600 | (\$710,380) |

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$11,265 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (16,687) |
| - Net Difference Between Projected and Actual Investment | 246,413 |
| - Change of Assumptions | 52,921 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,522) |
| Pension Expense/Income | 185,738 |
| Contributions | (189,528) |
| Total Activity in FY 2020 | 272,335 |
| Net Pension Liability as of 2020 | \$283,600 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$6,374,401 Proportionate Share: 0.0068742

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$60,760 | \$1,669,109 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,041,974 | \$170,567 |
| Net Difference Between Projected and Actual | 848,381 | 0 |
| Change of Assumptions | 13,730 | 845,139 |
| Changes in Proportion and Differences Between | 107,155 | 67,471 |
| Total | \$2,011,240 | \$1,083,177 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,090,695 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 13,301 |
| Total | \$1,103,996 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,115,524

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$56,579) |
| 2022 | 29,040 |
| 2023 | 217,624 |
| 2024 | 457,629 |
| 2025 | 144,583 |
| Thereafter | 135,766 |
| Total | \$928,063 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$8,889,489 | \$1,669,109 | (\$4,180,900) |

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$60,760 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (17,228) |
| - Net Difference Between Projected and Actual Investment | 1,399,979 |
| - Change of Assumptions | 216,003 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 21,123 |
| Pension Expense/Income | 1,103,996 |
| Contributions | (1,115,524) |
| Total Activity in FY 2020 | 1,608,349 |
| Net Pension Liability as of 2020 | \$1,669,109 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$9,288,890 Proportionate Share: 0.0100172

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$90,006 | \$2,432,254 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,518,382 | \$248,552 |
| Net Difference Between Projected and Actual | 1,236,275 | 0 |
| Change of Assumptions | 20,007 | 1,231,550 |
| Changes in Proportion and Differences Between | 147,317 | 99,861 |
| Total | \$2,921,981 | \$1,579,963 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,589,380 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 11,055 |
| Total | \$1,600,435 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,625,546

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$90,773) |
| 2022 | 33,992 |
| 2023 | 317,104 |
| 2024 | 669,999 |
| 2025 | 212,192 |
| Thereafter | 199,504 |
| Total | \$1,342,018 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$12,953,913 | \$2,432,254 | (\$6,092,478) |

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$90,006 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (46,537) |
| - Net Difference Between Projected and Actual Investment | 2,053,376 |
| - Change of Assumptions | 340,026 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 20,494 |
| Pension Expense/Income | 1,600,435 |
| Contributions | (1,625,546) |
| Total Activity in FY 2020 | 2,342,248 |
| Net Pension Liability as of 2020 | \$2,432,254 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7796100
 Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$905,714 Proportionate Share: 0.0009767

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,326 | \$237,150 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$148,046 | \$24,234 |
| Net Difference Between Projected and Actual | 120,540 | 0 |
| Change of Assumptions | 1,951 | 120,079 |
| Changes in Proportion and Differences Between | 4,790 | 18,170 |
| Total | \$275,327 | \$162,483 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$154,968 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,059) |
| Total | \$150,909 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,500

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$13,985) |
| 2022 | (1,821) |
| 2023 | 26,934 |
| 2024 | 63,273 |
| 2025 | 20,302 |
| Thereafter | 18,141 |
| Total | \$112,844 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,263,036 | \$237,150 | (\$594,031) |

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,326 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (12,578) |
| - Net Difference Between Projected and Actual Investment | 205,201 |
| - Change of Assumptions | 42,632 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 160 |
| Pension Expense/Income | 150,909 |
| Contributions | (158,500) |
| Total Activity in FY 2020 | 227,824 |
| Net Pension Liability as of 2020 | \$237,150 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$356,529 Proportionate Share: 0.0003845

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,545 | \$93,360 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$58,282 | \$9,540 |
| Net Difference Between Projected and Actual | 47,453 | 0 |
| Change of Assumptions | 768 | 47,272 |
| Changes in Proportion and Differences Between | 3,484 | 6,761 |
| Total | \$109,987 | \$63,573 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$61,007 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (280) |
| Total | \$60,727 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,392

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,191) |
| 2022 | 598 |
| 2023 | 11,686 |
| 2024 | 25,148 |
| 2025 | 7,254 |
| Thereafter | 5,919 |
| Total | \$46,414 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$497,223 | \$93,360 | (\$233,854) |

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,545 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,111) |
| - Net Difference Between Projected and Actual Investment | 79,639 |
| - Change of Assumptions | 14,613 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 339 |
| Pension Expense/Income | 60,727 |
| Contributions | (62,392) |
| Total Activity in FY 2020 | 89,815 |
| Net Pension Liability as of 2020 | \$93,360 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$129,522 Proportionate Share: 0.0001397

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,569 | \$33,920 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$21,175 | \$3,466 |
| Net Difference Between Projected and Actual | 17,241 | 0 |
| Change of Assumptions | 279 | 17,175 |
| Changes in Proportion and Differences Between | 2,379 | 5,874 |
| Total | \$41,074 | \$26,515 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$22,166 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (173) |
| Total | \$21,993 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,666

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,593) |
| 2022 | 147 |
| 2023 | 3,585 |
| 2024 | 8,551 |
| 2025 | 2,330 |
| Thereafter | 1,539 |
| Total | \$14,559 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$180,655 | \$33,920 | (\$84,966) |

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,569 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,245) |
| - Net Difference Between Projected and Actual Investment | 31,489 |
| - Change of Assumptions | 10,160 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,380) |
| Pension Expense/Income | 21,993 |
| Contributions | (22,666) |
| Total Activity in FY 2020 | 32,351 |
| Net Pension Liability as of 2020 | \$33,920 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,392,595 Proportionate Share: 0.0015018

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,130 | \$364,649 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$227,639 | \$37,264 |
| Net Difference Between Projected and Actual | 185,345 | 0 |
| Change of Assumptions | 2,999 | 184,637 |
| Changes in Proportion and Differences Between | 9,737 | 38,406 |
| Total | \$425,720 | \$260,307 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$238,283 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,401) |
| Total | \$233,882 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,706

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$19,669) |
| 2022 | (964) |
| 2023 | 41,697 |
| 2024 | 95,086 |
| 2025 | 27,914 |
| Thereafter | 21,349 |
| Total | \$165,413 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,942,078 | \$364,649 | (\$913,397) |

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,130 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (30,905) |
| - Net Difference Between Projected and Actual Investment | 322,699 |
| - Change of Assumptions | 79,178 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (11,629) |
| Pension Expense/Income | 233,882 |
| Contributions | (243,706) |
| Total Activity in FY 2020 | 349,519 |
| Net Pension Liability as of 2020 | \$364,649 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,614,126 Proportionate Share: 0.0017407

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$13,935 | \$422,656 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$263,851 | \$43,191 |
| Net Difference Between Projected and Actual | 214,829 | 0 |
| Change of Assumptions | 3,477 | 214,008 |
| Changes in Proportion and Differences Between | 31,012 | 11,921 |
| Total | \$513,169 | \$269,120 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$276,188 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,899 |
| Total | \$279,087 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,474

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$14,797) |
| 2022 | 6,884 |
| 2023 | 56,765 |
| 2024 | 117,928 |
| 2025 | 38,551 |
| Thereafter | 38,718 |
| Total | \$244,049 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,251,016 | \$422,656 | (\$1,058,697) |

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$13,935 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 16,849 |
| - Net Difference Between Projected and Actual Investment | 341,339 |
| - Change of Assumptions | 29,696 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 24,224 |
| Pension Expense/Income | 279,087 |
| Contributions | (282,474) |
| Total Activity in FY 2020 | 408,721 |
| Net Pension Liability as of 2020 | \$422,656 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$168,403 Proportionate Share: 0.0001816

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,328 | \$44,094 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$27,526 | \$4,506 |
| Net Difference Between Projected and Actual | 22,412 | 0 |
| Change of Assumptions | 363 | 22,327 |
| Changes in Proportion and Differences Between | 5,389 | 3,042 |
| Total | \$55,690 | \$29,875 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$28,814 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (392) |
| Total | \$28,422 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,470

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,239) |
| 2022 | 23 |
| 2023 | 6,201 |
| 2024 | 12,742 |
| 2025 | 4,351 |
| Thereafter | 4,737 |
| Total | \$25,815 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$234,839 | \$44,094 | (\$110,449) |

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,328 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 3,597 |
| - Net Difference Between Projected and Actual Investment | 34,468 |
| - Change of Assumptions | 929 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,820 |
| Pension Expense/Income | 28,422 |
| Contributions | (29,470) |
| Total Activity in FY 2020 | 42,766 |
| Net Pension Liability as of 2020 | \$44,094 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$3,556,301 Proportionate Share: 0.0038352

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$34,237 | \$931,216 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$581,330 | \$95,161 |
| Net Difference Between Projected and Actual | 473,322 | 0 |
| Change of Assumptions | 7,660 | 471,513 |
| Changes in Proportion and Differences Between | 29,621 | 15,099 |
| Total | \$1,091,933 | \$581,773 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$608,512 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,476 |
| Total | \$612,988 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$622,350

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$34,510) |
| 2022 | 13,258 |
| 2023 | 121,448 |
| 2024 | 255,243 |
| 2025 | 79,470 |
| Thereafter | 75,251 |
| Total | \$510,160 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,959,554 | \$931,216 | (\$2,332,575) |

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$34,237 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,563) |
| - Net Difference Between Projected and Actual Investment | 784,139 |
| - Change of Assumptions | 126,348 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 10,417 |
| Pension Expense/Income | 612,988 |
| Contributions | (622,350) |
| Total Activity in FY 2020 | 896,979 |
| Net Pension Liability as of 2020 | \$931,216 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$4,494,854 Proportionate Share: 0.0048473

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$45,581 | \$1,176,962 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$734,742 | \$120,274 |
| Net Difference Between Projected and Actual | 598,231 | 0 |
| Change of Assumptions | 9,681 | 595,944 |
| Changes in Proportion and Differences Between | 24,578 | 21,553 |
| Total | \$1,367,232 | \$737,771 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$769,097 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,553 |
| Total | \$772,650 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$786,599

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$45,719) |
| 2022 | 14,654 |
| 2023 | 149,889 |
| 2024 | 319,734 |
| 2025 | 99,275 |
| Thereafter | 91,628 |
| Total | \$629,461 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,268,369 | \$1,176,962 | (\$2,948,136) |

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$45,581 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (52,172) |
| - Net Difference Between Projected and Actual Investment | 1,012,032 |
| - Change of Assumptions | 199,491 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (14,021) |
| Pension Expense/Income | 772,650 |
| Contributions | (786,599) |
| Total Activity in FY 2020 | 1,131,381 |
| Net Pension Liability as of 2020 | \$1,176,962 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,430,525 Proportionate Share: 0.0015427

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$14,242 | \$374,580 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$233,839 | \$38,278 |
| Net Difference Between Projected and Actual | 190,393 | 0 |
| Change of Assumptions | 3,081 | 189,665 |
| Changes in Proportion and Differences Between | 10,328 | 8,841 |
| Total | \$437,641 | \$236,784 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$244,773 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 829 |
| Total | \$245,602 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,344

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$14,852) |
| 2022 | 4,362 |
| 2023 | 48,190 |
| 2024 | 101,877 |
| 2025 | 31,359 |
| Thereafter | 29,921 |
| Total | \$200,857 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,994,969 | \$374,580 | (\$938,273) |

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$14,242 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (12,738) |
| - Net Difference Between Projected and Actual Investment | 319,690 |
| - Change of Assumptions | 58,933 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (805) |
| Pension Expense/Income | 245,602 |
| Contributions | (250,344) |
| Total Activity in FY 2020 | 360,338 |
| Net Pension Liability as of 2020 | \$374,580 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$710,819 Proportionate Share: 0.0007666

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,153 | \$186,136 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$116,199 | \$19,021 |
| Net Difference Between Projected and Actual | 94,610 | 0 |
| Change of Assumptions | 1,531 | 94,249 |
| Changes in Proportion and Differences Between | 3,525 | 8,469 |
| Total | \$215,865 | \$121,739 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$121,633 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,322) |
| Total | \$120,311 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,393

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$9,114) |
| 2022 | 434 |
| 2023 | 23,042 |
| 2024 | 50,054 |
| 2025 | 15,331 |
| Thereafter | 14,379 |
| Total | \$94,126 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$991,342 | \$186,136 | (\$466,247) |

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,153 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,443) |
| - Net Difference Between Projected and Actual Investment | 159,551 |
| - Change of Assumptions | 30,597 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 360 |
| Pension Expense/Income | 120,311 |
| Contributions | (124,393) |
| Total Activity in FY 2020 | 178,983 |
| Net Pension Liability as of 2020 | \$186,136 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$4,981,457 Proportionate Share: 0.0053721

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$50,865 | \$1,304,388 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$814,289 | \$133,296 |
| Net Difference Between Projected and Actual | 662,999 | 0 |
| Change of Assumptions | 10,730 | 660,465 |
| Changes in Proportion and Differences Between | 67,885 | 61,693 |
| Total | \$1,555,903 | \$855,454 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$852,365 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,634 |
| Total | \$853,999 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$871,709

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$52,975) |
| 2022 | 13,934 |
| 2023 | 167,962 |
| 2024 | 353,413 |
| 2025 | 111,567 |
| Thereafter | 106,548 |
| Total | \$700,449 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,947,023 | \$1,304,388 | (\$3,267,320) |

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$50,865 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (62,921) |
| - Net Difference Between Projected and Actual Investment | 1,124,765 |
| - Change of Assumptions | 227,099 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (17,710) |
| Pension Expense/Income | 853,999 |
| Contributions | (871,709) |
| Total Activity in FY 2020 | 1,253,523 |
| Net Pension Liability as of 2020 | \$1,304,388 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$3,733,001 Proportionate Share: 0.0040257

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$37,914 | \$977,471 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$610,205 | \$99,888 |
| Net Difference Between Projected and Actual | 496,833 | 0 |
| Change of Assumptions | 8,040 | 494,934 |
| Changes in Proportion and Differences Between | 35,539 | 56,915 |
| Total | \$1,150,617 | \$651,737 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$638,738 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,203) |
| Total | \$633,535 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$653,283

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$46,126) |
| 2022 | 4,014 |
| 2023 | 120,936 |
| 2024 | 261,009 |
| 2025 | 81,673 |
| Thereafter | 77,374 |
| Total | \$498,880 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,205,903 | \$977,471 | (\$2,448,438) |

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$37,914 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (44,182) |
| - Net Difference Between Projected and Actual Investment | 841,024 |
| - Change of Assumptions | 166,680 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,217) |
| Pension Expense/Income | 633,535 |
| Contributions | (653,283) |
| Total Activity in FY 2020 | 939,557 |
| Net Pension Liability as of 2020 | \$977,471 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$561,779 Proportionate Share: 0.0006058

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,213 | \$147,093 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$91,826 | \$15,031 |
| Net Difference Between Projected and Actual | 74,765 | 0 |
| Change of Assumptions | 1,210 | 74,479 |
| Changes in Proportion and Differences Between | 6,199 | 1,738 |
| Total | \$174,000 | \$91,248 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$96,119 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 297 |
| Total | \$96,416 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,313

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,858) |
| 2022 | 1,687 |
| 2023 | 19,497 |
| 2024 | 40,952 |
| 2025 | 13,277 |
| Thereafter | 13,197 |
| Total | \$82,752 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$783,401 | \$147,093 | (\$368,449) |

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,213 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 547 |
| - Net Difference Between Projected and Actual Investment | 122,095 |
| - Change of Assumptions | 16,604 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,531 |
| Pension Expense/Income | 96,416 |
| Contributions | (98,313) |
| Total Activity in FY 2020 | 141,880 |
| Net Pension Liability as of 2020 | \$147,093 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$404,890 Proportionate Share: 0.0004366

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,756 | \$106,010 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$66,179 | \$10,833 |
| Net Difference Between Projected and Actual | 53,883 | 0 |
| Change of Assumptions | 872 | 53,677 |
| Changes in Proportion and Differences Between | 4,266 | 1,362 |
| Total | \$125,200 | \$65,872 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$69,273 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 208 |
| Total | \$69,481 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,857

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,231) |
| 2022 | 1,207 |
| 2023 | 13,916 |
| 2024 | 29,415 |
| 2025 | 9,586 |
| Thereafter | 9,435 |
| Total | \$59,328 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$564,597 | \$106,010 | (\$265,541) |

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$3,756 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 407 |
| - Net Difference Between Projected and Actual Investment | 87,985 |
| - Change of Assumptions | 11,950 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,288 |
| Pension Expense/Income | 69,481 |
| Contributions | (70,857) |
| Total Activity in FY 2020 | 102,254 |
| Net Pension Liability as of 2020 | \$106,010 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$823,704 Proportionate Share: 0.0008883

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,688 | \$215,686 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$134,646 | \$22,041 |
| Net Difference Between Projected and Actual | 109,630 | 0 |
| Change of Assumptions | 1,774 | 109,211 |
| Changes in Proportion and Differences Between | 6,180 | 11,357 |
| Total | \$252,230 | \$142,609 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$140,942 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,078) |
| Total | \$138,864 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,148

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$11,109) |
| 2022 | (45) |
| 2023 | 27,187 |
| 2024 | 59,036 |
| 2025 | 18,283 |
| Thereafter | 16,269 |
| Total | \$109,621 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,148,720 | \$215,686 | (\$540,266) |

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,688 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (14,458) |
| - Net Difference Between Projected and Actual Investment | 188,501 |
| - Change of Assumptions | 42,329 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,090) |
| Pension Expense/Income | 138,864 |
| Contributions | (144,148) |
| Total Activity in FY 2020 | 206,998 |
| Net Pension Liability as of 2020 | \$215,686 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$646,059 Proportionate Share: 0.0006967

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,620 | \$169,164 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$105,604 | \$17,287 |
| Net Difference Between Projected and Actual | 85,983 | 0 |
| Change of Assumptions | 1,391 | 85,655 |
| Changes in Proportion and Differences Between | 9,879 | 11,118 |
| Total | \$202,857 | \$114,060 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$110,542 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,645) |
| Total | \$108,897 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,061

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,727) |
| 2022 | (50) |
| 2023 | 20,465 |
| 2024 | 46,123 |
| 2025 | 15,268 |
| Thereafter | 15,718 |
| Total | \$88,797 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$900,950 | \$169,164 | (\$423,734) |

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,620 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,124 |
| - Net Difference Between Projected and Actual Investment | 137,002 |
| - Change of Assumptions | 12,615 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 11,967 |
| Pension Expense/Income | 108,897 |
| Contributions | (113,061) |
| Total Activity in FY 2020 | 163,544 |
| Net Pension Liability as of 2020 | \$169,164 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7805100
 Submission Unit Name: RENNELAER-POLICE DEPT

Wages: \$563,991 Proportionate Share: 0.0006082

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,703 | \$147,676 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$92,189 | \$15,091 |
| Net Difference Between Projected and Actual | 75,061 | 0 |
| Change of Assumptions | 1,215 | 74,774 |
| Changes in Proportion and Differences Between | 7,650 | 1,710 |
| Total | \$176,115 | \$91,575 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$96,500 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,346 |
| Total | \$98,846 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,698

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,836) |
| 2022 | 3,739 |
| 2023 | 19,798 |
| 2024 | 40,363 |
| 2025 | 12,688 |
| Thereafter | 11,788 |
| Total | \$84,540 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$786,504 | \$147,676 | (\$369,908) |

1977 Fund Net Pension Liability - Unaudited

RENSELAER-POLICE DEPT - 7805100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,703 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,308) |
| - Net Difference Between Projected and Actual Investment | 126,833 |
| - Change of Assumptions | 24,750 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,450) |
| Pension Expense/Income | 98,846 |
| Contributions | (98,698) |
| Total Activity in FY 2020 | 141,973 |
| Net Pension Liability as of 2020 | \$147,676 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$4,354,685 Proportionate Share: 0.0046961

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$44,113 | \$1,140,250 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$711,823 | \$116,522 |
| Net Difference Between Projected and Actual | 579,570 | 0 |
| Change of Assumptions | 9,379 | 577,355 |
| Changes in Proportion and Differences Between | 12,698 | 46,650 |
| Total | \$1,313,470 | \$740,527 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$745,107 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,634) |
| Total | \$739,473 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$762,073

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$53,371) |
| 2022 | 5,119 |
| 2023 | 138,556 |
| 2024 | 305,382 |
| 2025 | 92,821 |
| Thereafter | 84,436 |
| Total | \$572,943 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,072,842 | \$1,140,250 | (\$2,856,176) |

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$44,113 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (49,868) |
| - Net Difference Between Projected and Actual Investment | 980,043 |
| - Change of Assumptions | 192,470 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,908) |
| Pension Expense/Income | 739,473 |
| Contributions | (762,073) |
| Total Activity in FY 2020 | 1,096,137 |
| Net Pension Liability as of 2020 | \$1,140,250 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$4,420,544 Proportionate Share: 0.0047672

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$42,069 | \$1,157,513 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$722,600 | \$118,286 |
| Net Difference Between Projected and Actual | 588,345 | 0 |
| Change of Assumptions | 9,521 | 586,097 |
| Changes in Proportion and Differences Between | 32,602 | 13,833 |
| Total | \$1,353,068 | \$718,216 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$756,388 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,193 |
| Total | \$759,581 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$773,595

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$45,268) |
| 2022 | 14,108 |
| 2023 | 150,022 |
| 2024 | 317,261 |
| 2025 | 101,036 |
| Thereafter | 97,693 |
| Total | \$634,852 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,164,786 | \$1,157,513 | (\$2,899,419) |

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$42,069 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (10,960) |
| - Net Difference Between Projected and Actual Investment | 970,261 |
| - Change of Assumptions | 148,633 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 21,524 |
| Pension Expense/Income | 759,581 |
| Contributions | (773,595) |
| Total Activity in FY 2020 | 1,115,444 |
| Net Pension Liability as of 2020 | \$1,157,513 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$456,557 Proportionate Share: 0.0004924

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,207 | \$119,559 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$74,637 | \$12,218 |
| Net Difference Between Projected and Actual | 60,770 | 0 |
| Change of Assumptions | 983 | 60,537 |
| Changes in Proportion and Differences Between | 7,623 | 2,792 |
| Total | \$144,013 | \$75,547 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$78,127 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 923 |
| Total | \$79,050 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,898

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,082) |
| 2022 | 2,051 |
| 2023 | 16,148 |
| 2024 | 32,903 |
| 2025 | 10,666 |
| Thereafter | 10,780 |
| Total | \$68,466 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$636,755 | \$119,559 | (\$299,479) |

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,207 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 889 |
| - Net Difference Between Projected and Actual Investment | 98,963 |
| - Change of Assumptions | 12,970 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,378 |
| Pension Expense/Income | 79,050 |
| Contributions | (79,898) |
| Total Activity in FY 2020 | 115,352 |
| Net Pension Liability as of 2020 | \$119,559 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$605,938 Proportionate Share: 0.0006535

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,313 | \$158,675 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$99,056 | \$16,215 |
| Net Difference Between Projected and Actual | 80,652 | 0 |
| Change of Assumptions | 1,305 | 80,344 |
| Changes in Proportion and Differences Between | 4,358 | 7,872 |
| Total | \$185,371 | \$104,431 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$103,688 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (145) |
| Total | \$103,543 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,039

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,786) |
| 2022 | 1,353 |
| 2023 | 19,332 |
| 2024 | 42,343 |
| 2025 | 13,110 |
| Thereafter | 11,588 |
| Total | \$80,940 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$845,085 | \$158,675 | (\$397,460) |

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,313 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (9,487) |
| - Net Difference Between Projected and Actual Investment | 137,963 |
| - Change of Assumptions | 29,787 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,405) |
| Pension Expense/Income | 103,543 |
| Contributions | (106,039) |
| Total Activity in FY 2020 | 152,362 |
| Net Pension Liability as of 2020 | \$158,675 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$506,263 Proportionate Share: 0.0005460

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,509 | \$132,573 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$82,761 | \$13,548 |
| Net Difference Between Projected and Actual | 67,385 | 0 |
| Change of Assumptions | 1,091 | 67,127 |
| Changes in Proportion and Differences Between | 7,168 | 4,930 |
| Total | \$158,405 | \$85,605 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$86,631 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (247) |
| Total | \$86,384 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,596

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,797) |
| 2022 | 1,003 |
| 2023 | 16,763 |
| 2024 | 36,679 |
| 2025 | 12,077 |
| Thereafter | 12,075 |
| Total | \$72,800 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$706,069 | \$132,573 | (\$332,078) |

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,509 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 3,261 |
| - Net Difference Between Projected and Actual Investment | 108,322 |
| - Change of Assumptions | 11,699 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,994 |
| Pension Expense/Income | 86,384 |
| Contributions | (88,596) |
| Total Activity in FY 2020 | 128,064 |
| Net Pension Liability as of 2020 | \$132,573 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$558,826 Proportionate Share: 0.0006026

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,871 | \$146,316 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$91,341 | \$14,952 |
| Net Difference Between Projected and Actual | 74,370 | 0 |
| Change of Assumptions | 1,204 | 74,086 |
| Changes in Proportion and Differences Between | 2,659 | 5,633 |
| Total | \$169,574 | \$94,671 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$95,612 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (709) |
| Total | \$94,903 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,794

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,836) |
| 2022 | 670 |
| 2023 | 18,636 |
| 2024 | 39,681 |
| 2025 | 12,070 |
| Thereafter | 10,682 |
| Total | \$74,903 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$779,262 | \$146,316 | (\$366,502) |

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,871 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (9,484) |
| - Net Difference Between Projected and Actual Investment | 127,673 |
| - Change of Assumptions | 28,334 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,187) |
| Pension Expense/Income | 94,903 |
| Contributions | (97,794) |
| Total Activity in FY 2020 | 140,445 |
| Net Pension Liability as of 2020 | \$146,316 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$809,644 Proportionate Share: 0.0008731

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,017 | \$211,995 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$132,342 | \$21,664 |
| Net Difference Between Projected and Actual | 107,754 | 0 |
| Change of Assumptions | 1,744 | 107,342 |
| Changes in Proportion and Differences Between | 2,273 | 3,194 |
| Total | \$244,113 | \$132,200 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$138,530 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6) |
| Total | \$138,524 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,688

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,880) |
| 2022 | 1,994 |
| 2023 | 27,132 |
| 2024 | 57,666 |
| 2025 | 17,712 |
| Thereafter | 16,289 |
| Total | \$111,913 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,129,064 | \$211,995 | (\$531,021) |

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,017 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,572) |
| - Net Difference Between Projected and Actual Investment | 180,535 |
| - Change of Assumptions | 32,603 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 576 |
| Pension Expense/Income | 138,524 |
| Contributions | (141,688) |
| Total Activity in FY 2020 | 203,978 |
| Net Pension Liability as of 2020 | \$211,995 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$547,648 Proportionate Share: 0.0005906

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,468 | \$143,402 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$89,522 | \$14,654 |
| Net Difference Between Projected and Actual | 72,889 | 0 |
| Change of Assumptions | 1,180 | 72,610 |
| Changes in Proportion and Differences Between | 2,321 | 2,675 |
| Total | \$165,912 | \$89,939 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$93,708 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (508) |
| Total | \$93,200 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,839

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,510) |
| 2022 | 846 |
| 2023 | 18,527 |
| 2024 | 39,334 |
| 2025 | 12,252 |
| Thereafter | 11,524 |
| Total | \$75,973 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$763,744 | \$143,402 | (\$359,204) |

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,468 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,101) |
| - Net Difference Between Projected and Actual Investment | 122,528 |
| - Change of Assumptions | 22,827 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 319 |
| Pension Expense/Income | 93,200 |
| Contributions | (95,839) |
| Total Activity in FY 2020 | 137,934 |
| Net Pension Liability as of 2020 | \$143,402 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$344,255 Proportionate Share: 0.0003712

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,383 | \$90,130 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$56,266 | \$9,210 |
| Net Difference Between Projected and Actual | 45,812 | 0 |
| Change of Assumptions | 741 | 45,637 |
| Changes in Proportion and Differences Between | 2,374 | 2,420 |
| Total | \$105,193 | \$57,267 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$58,896 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 37 |
| Total | \$58,933 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,245

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,736) |
| 2022 | 887 |
| 2023 | 11,320 |
| 2024 | 24,548 |
| 2025 | 7,661 |
| Thereafter | 7,246 |
| Total | \$47,926 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$480,024 | \$90,130 | (\$225,764) |

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,383 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (2,424) |
| - Net Difference Between Projected and Actual Investment | 76,526 |
| - Change of Assumptions | 13,425 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 532 |
| Pension Expense/Income | 58,933 |
| Contributions | (60,245) |
| Total Activity in FY 2020 | 86,747 |
| Net Pension Liability as of 2020 | \$90,130 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,427,239 Proportionate Share: 0.0036960

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$35,185 | \$897,418 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$560,230 | \$91,707 |
| Net Difference Between Projected and Actual | 456,143 | 0 |
| Change of Assumptions | 7,382 | 454,399 |
| Changes in Proportion and Differences Between | 9,817 | 18,279 |
| Total | \$1,033,572 | \$564,385 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$586,426 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,578) |
| Total | \$584,848 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$599,764

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$39,148) |
| 2022 | 6,886 |
| 2023 | 113,870 |
| 2024 | 243,890 |
| 2025 | 75,019 |
| Thereafter | 68,670 |
| Total | \$469,187 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,779,546 | \$897,418 | (\$2,247,914) |

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$35,185 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (46,065) |
| - Net Difference Between Projected and Actual Investment | 775,561 |
| - Change of Assumptions | 159,516 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (11,863) |
| Pension Expense/Income | 584,848 |
| Contributions | (599,764) |
| Total Activity in FY 2020 | 862,233 |
| Net Pension Liability as of 2020 | \$897,418 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,227,630 Proportionate Share: 0.0013239

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$11,584 | \$321,453 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$200,673 | \$32,849 |
| Net Difference Between Projected and Actual | 163,389 | 0 |
| Change of Assumptions | 2,644 | 162,765 |
| Changes in Proportion and Differences Between | 8,664 | 4,819 |
| Total | \$375,370 | \$200,433 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$210,057 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 258 |
| Total | \$210,315 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,834

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$13,201) |
| 2022 | 3,288 |
| 2023 | 41,524 |
| 2024 | 88,063 |
| 2025 | 28,041 |
| Thereafter | 27,222 |
| Total | \$174,937 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,712,024 | \$321,453 | (\$805,198) |

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$11,584 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,589) |
| - Net Difference Between Projected and Actual Investment | 268,548 |
| - Change of Assumptions | 39,562 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,867 |
| Pension Expense/Income | 210,315 |
| Contributions | (214,834) |
| Total Activity in FY 2020 | 309,869 |
| Net Pension Liability as of 2020 | \$321,453 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$875,974 Proportionate Share: 0.0009447

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,428 | \$229,381 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$143,195 | \$23,440 |
| Net Difference Between Projected and Actual | 116,590 | 0 |
| Change of Assumptions | 1,887 | 116,145 |
| Changes in Proportion and Differences Between | 5,531 | 4,439 |
| Total | \$267,203 | \$144,024 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$149,891 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 265 |
| Total | \$150,156 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,296

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,339) |
| 2022 | 2,427 |
| 2023 | 29,304 |
| 2024 | 62,533 |
| 2025 | 19,574 |
| Thereafter | 18,680 |
| Total | \$123,179 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,221,655 | \$229,381 | (\$574,568) |

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,428 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,507) |
| - Net Difference Between Projected and Actual Investment | 193,102 |
| - Change of Assumptions | 31,028 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,470 |
| Pension Expense/Income | 150,156 |
| Contributions | (153,296) |
| Total Activity in FY 2020 | 220,953 |
| Net Pension Liability as of 2020 | \$229,381 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$107,987 Proportionate Share: 0.0001165

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$891 | \$28,287 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$17,659 | \$2,891 |
| Net Difference Between Projected and Actual | 14,378 | 0 |
| Change of Assumptions | 233 | 14,323 |
| Changes in Proportion and Differences Between | 3,182 | 5,525 |
| Total | \$35,452 | \$22,739 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$18,484 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (581) |
| Total | \$17,903 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,898

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,766) |
| 2022 | (315) |
| 2023 | 3,044 |
| 2024 | 7,123 |
| 2025 | 1,948 |
| Thereafter | 2,679 |
| Total | \$12,713 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$150,654 | \$28,287 | (\$70,855) |

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$891 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,734 |
| - Net Difference Between Projected and Actual Investment | 22,468 |
| - Change of Assumptions | 1,273 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,916 |
| Pension Expense/Income | 17,903 |
| Contributions | (18,898) |
| Total Activity in FY 2020 | 27,396 |
| Net Pension Liability as of 2020 | \$28,287 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$896,935 Proportionate Share: 0.0009673

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,735 | \$234,868 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$146,621 | \$24,001 |
| Net Difference Between Projected and Actual | 119,380 | 0 |
| Change of Assumptions | 1,932 | 118,923 |
| Changes in Proportion and Differences Between | 4,138 | 2,040 |
| Total | \$272,071 | \$144,964 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$153,477 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 318 |
| Total | \$153,795 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,964

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,514) |
| 2022 | 2,534 |
| 2023 | 30,338 |
| 2024 | 64,093 |
| 2025 | 20,286 |
| Thereafter | 19,370 |
| Total | \$127,107 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,250,881 | \$234,868 | (\$588,314) |

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,735 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,131) |
| - Net Difference Between Projected and Actual Investment | 198,678 |
| - Change of Assumptions | 33,586 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,169 |
| Pension Expense/Income | 153,795 |
| Contributions | (156,964) |
| Total Activity in FY 2020 | 226,133 |
| Net Pension Liability as of 2020 | \$234,868 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$2,540,368 Proportionate Share: 0.0027396

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$26,640 | \$665,196 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$415,262 | \$67,977 |
| Net Difference Between Projected and Actual | 338,108 | 0 |
| Change of Assumptions | 5,472 | 336,816 |
| Changes in Proportion and Differences Between | 6,943 | 28,893 |
| Total | \$765,785 | \$433,686 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$434,679 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,937) |
| Total | \$429,742 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$444,566

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$32,786) |
| 2022 | 1,336 |
| 2023 | 81,772 |
| 2024 | 178,724 |
| 2025 | 54,542 |
| Thereafter | 48,511 |
| Total | \$332,099 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,542,761 | \$665,196 | (\$1,666,229) |

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$26,640 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (42,329) |
| - Net Difference Between Projected and Actual Investment | 579,951 |
| - Change of Assumptions | 127,885 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (12,127) |
| Pension Expense/Income | 429,742 |
| Contributions | (444,566) |
| Total Activity in FY 2020 | 638,556 |
| Net Pension Liability as of 2020 | \$665,196 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$2,543,792 Proportionate Share: 0.0027433

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$26,010 | \$666,095 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$415,823 | \$68,068 |
| Net Difference Between Projected and Actual | 338,565 | 0 |
| Change of Assumptions | 5,479 | 337,271 |
| Changes in Proportion and Differences Between | 22,528 | 25,188 |
| Total | \$782,395 | \$430,527 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$435,266 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,184) |
| Total | \$434,082 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$445,162

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,069) |
| 2022 | 5,099 |
| 2023 | 83,792 |
| 2024 | 180,384 |
| 2025 | 57,550 |
| Thereafter | 54,112 |
| Total | \$351,868 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,547,545 | \$666,095 | (\$1,668,480) |

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$26,010 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (32,653) |
| - Net Difference Between Projected and Actual Investment | 574,694 |
| - Change of Assumptions | 116,586 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,462) |
| Pension Expense/Income | 434,082 |
| Contributions | (445,162) |
| Total Activity in FY 2020 | 640,085 |
| Net Pension Liability as of 2020 | \$666,095 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$2,739,531 Proportionate Share: 0.0029543

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$28,391 | \$717,327 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$447,805 | \$73,304 |
| Net Difference Between Projected and Actual | 364,606 | 0 |
| Change of Assumptions | 5,901 | 363,212 |
| Changes in Proportion and Differences Between | 7,356 | 43,764 |
| Total | \$825,668 | \$480,280 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$468,744 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (10,265) |
| Total | \$458,479 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$479,420

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$40,295) |
| 2022 | (3,499) |
| 2023 | 85,305 |
| 2024 | 191,830 |
| 2025 | 58,273 |
| Thereafter | 53,774 |
| Total | \$345,388 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,820,404 | \$717,327 | (\$1,796,810) |

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$28,391 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (40,722) |
| - Net Difference Between Projected and Actual Investment | 622,346 |
| - Change of Assumptions | 132,103 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,850) |
| Pension Expense/Income | 458,479 |
| Contributions | (479,420) |
| Total Activity in FY 2020 | 688,936 |
| Net Pension Liability as of 2020 | \$717,327 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$3,901,126 Proportionate Share: 0.0042070

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$39,449 | \$1,021,492 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$637,686 | \$104,386 |
| Net Difference Between Projected and Actual | 519,208 | 0 |
| Change of Assumptions | 8,403 | 517,224 |
| Changes in Proportion and Differences Between | 13,050 | 18,939 |
| Total | \$1,178,347 | \$640,549 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$667,504 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,350) |
| Total | \$666,154 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$682,704

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$44,114) |
| 2022 | 8,284 |
| 2023 | 129,794 |
| 2024 | 277,064 |
| 2025 | 86,504 |
| Thereafter | 80,266 |
| Total | \$537,798 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,440,354 | \$1,021,492 | (\$2,558,705) |

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$39,449 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (43,654) |
| - Net Difference Between Projected and Actual Investment | 877,338 |
| - Change of Assumptions | 171,221 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,312) |
| Pension Expense/Income | 666,154 |
| Contributions | (682,704) |
| Total Activity in FY 2020 | 982,043 |
| Net Pension Liability as of 2020 | \$1,021,492 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$14,365,200 Proportionate Share: 0.0154916

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$149,979 | \$3,761,481 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$2,348,178 | \$384,386 |
| Net Difference Between Projected and Actual | 1,911,899 | 0 |
| Change of Assumptions | 30,941 | 1,904,593 |
| Changes in Proportion and Differences Between | 34,604 | 131,620 |
| Total | \$4,325,622 | \$2,420,599 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,457,976 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (21,308) |
| Total | \$2,436,668 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,513,907

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$178,784) |
| 2022 | 14,164 |
| 2023 | 465,470 |
| 2024 | 1,014,122 |
| 2025 | 311,000 |
| Thereafter | 279,051 |
| Total | \$1,905,023 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$20,033,227 | \$3,761,481 | (\$9,422,018) |

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$149,979 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (229,698) |
| - Net Difference Between Projected and Actual Investment | 3,273,453 |
| - Change of Assumptions | 711,762 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (66,776) |
| Pension Expense/Income | 2,436,668 |
| Contributions | (2,513,907) |
| Total Activity in FY 2020 | 3,611,502 |
| Net Pension Liability as of 2020 | \$3,761,481 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$15,778,121 Proportionate Share: 0.0170153

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$161,701 | \$4,131,447 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,579,136 | \$422,193 |
| Net Difference Between Projected and Actual | 2,099,947 | 0 |
| Change of Assumptions | 33,984 | 2,091,922 |
| Changes in Proportion and Differences Between | 63,678 | 70,052 |
| Total | \$4,776,745 | \$2,584,167 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,699,734 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,113 |
| Total | \$2,704,847 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,761,161

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$167,850) |
| 2022 | 44,076 |
| 2023 | 530,638 |
| 2024 | 1,121,628 |
| 2025 | 347,197 |
| Thereafter | 316,889 |
| Total | \$2,192,578 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$22,003,626 | \$4,131,447 | (\$10,348,735) |

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$161,701 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (207,982) |
| - Net Difference Between Projected and Actual Investment | 3,567,915 |
| - Change of Assumptions | 729,543 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (63,416) |
| Pension Expense/Income | 2,704,847 |
| Contributions | (2,761,161) |
| Total Activity in FY 2020 | 3,969,746 |
| Net Pension Liability as of 2020 | \$4,131,447 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,322,101 Proportionate Share: 0.0025042

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$23,274 | \$608,039 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$379,580 | \$62,136 |
| Net Difference Between Projected and Actual | 309,056 | 0 |
| Change of Assumptions | 5,002 | 307,875 |
| Changes in Proportion and Differences Between | 12,070 | 26,473 |
| Total | \$705,708 | \$396,484 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$397,329 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,575) |
| Total | \$393,754 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$406,367

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,029) |
| 2022 | 2,161 |
| 2023 | 73,907 |
| 2024 | 162,542 |
| 2025 | 51,139 |
| Thereafter | 48,504 |
| Total | \$309,224 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,238,349 | \$608,039 | (\$1,523,059) |

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$23,274 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (22,946) |
| - Net Difference Between Projected and Actual Investment | 520,345 |
| - Change of Assumptions | 98,337 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,642 |
| Pension Expense/Income | 393,754 |
| Contributions | (406,367) |
| Total Activity in FY 2020 | 584,765 |
| Net Pension Liability as of 2020 | \$608,039 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,410,577 Proportionate Share: 0.0025996

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$24,373 | \$631,203 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$394,041 | \$64,503 |
| Net Difference Between Projected and Actual | 320,830 | 0 |
| Change of Assumptions | 5,192 | 319,604 |
| Changes in Proportion and Differences Between | 9,625 | 33,260 |
| Total | \$729,688 | \$417,367 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$412,466 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,774) |
| Total | \$406,692 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$421,852

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$32,199) |
| 2022 | 179 |
| 2023 | 74,700 |
| 2024 | 167,390 |
| 2025 | 52,718 |
| Thereafter | 49,533 |
| Total | \$312,321 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,361,717 | \$631,203 | (\$1,581,081) |

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$24,373 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (26,919) |
| - Net Difference Between Projected and Actual Investment | 542,092 |
| - Change of Assumptions | 105,735 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,082 |
| Pension Expense/Income | 406,692 |
| Contributions | (421,852) |
| Total Activity in FY 2020 | 606,830 |
| Net Pension Liability as of 2020 | \$631,203 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$188,682 Proportionate Share: 0.0002035

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,298 | \$49,411 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$30,846 | \$5,049 |
| Net Difference Between Projected and Actual | 25,115 | 0 |
| Change of Assumptions | 406 | 25,019 |
| Changes in Proportion and Differences Between | 4,385 | 7,374 |
| Total | \$60,752 | \$37,442 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$32,288 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 270 |
| Total | \$32,558 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,019

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,799) |
| 2022 | 736 |
| 2023 | 6,058 |
| 2024 | 12,722 |
| 2025 | 3,299 |
| Thereafter | 2,294 |
| Total | \$23,310 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$263,160 | \$49,411 | (\$123,769) |

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,298 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,805) |
| - Net Difference Between Projected and Actual Investment | 45,973 |
| - Change of Assumptions | 14,993 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,587) |
| Pension Expense/Income | 32,558 |
| Contributions | (33,019) |
| Total Activity in FY 2020 | 47,113 |
| Net Pension Liability as of 2020 | \$49,411 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$105,812 Proportionate Share: 0.0001141

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,171 | \$27,704 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$17,295 | \$2,831 |
| Net Difference Between Projected and Actual | 14,082 | 0 |
| Change of Assumptions | 228 | 14,028 |
| Changes in Proportion and Differences Between | 4,011 | 4,287 |
| Total | \$35,616 | \$21,146 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$18,104 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (31) |
| Total | \$18,073 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,517

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,191) |
| 2022 | 230 |
| 2023 | 3,432 |
| 2024 | 7,771 |
| 2025 | 2,278 |
| Thereafter | 1,950 |
| Total | \$14,470 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$147,550 | \$27,704 | (\$69,396) |

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,171 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (2,667) |
| - Net Difference Between Projected and Actual Investment | 24,716 |
| - Change of Assumptions | 6,392 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,464) |
| Pension Expense/Income | 18,073 |
| Contributions | (18,517) |
| Total Activity in FY 2020 | 26,533 |
| Net Pension Liability as of 2020 | \$27,704 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$701,269 Proportionate Share: 0.0007563

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,853 | \$183,636 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$114,638 | \$18,766 |
| Net Difference Between Projected and Actual | 93,339 | 0 |
| Change of Assumptions | 1,511 | 92,982 |
| Changes in Proportion and Differences Between | 2,974 | 8,123 |
| Total | \$212,462 | \$119,871 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$119,998 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,735) |
| Total | \$118,263 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,721

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$9,422) |
| 2022 | (2) |
| 2023 | 22,046 |
| 2024 | 49,732 |
| 2025 | 15,613 |
| Thereafter | 14,624 |
| Total | \$92,591 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$978,022 | \$183,636 | (\$459,983) |

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,853 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,355) |
| - Net Difference Between Projected and Actual Investment | 155,553 |
| - Change of Assumptions | 26,665 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,378 |
| Pension Expense/Income | 118,263 |
| Contributions | (122,721) |
| Total Activity in FY 2020 | 176,783 |
| Net Pension Liability as of 2020 | \$183,636 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$7,827,195 Proportionate Share: 0.0084409

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$77,294 | \$2,049,516 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,279,450 | \$209,440 |
| Net Difference Between Projected and Actual | 1,041,736 | 0 |
| Change of Assumptions | 16,859 | 1,037,754 |
| Changes in Proportion and Differences Between | 59,959 | 82,661 |
| Total | \$2,398,004 | \$1,329,855 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,339,276 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (9,168) |
| Total | \$1,330,108 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,369,577

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$94,969) |
| 2022 | 10,162 |
| 2023 | 255,756 |
| 2024 | 553,262 |
| 2025 | 175,850 |
| Thereafter | 168,088 |
| Total | \$1,068,149 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$10,915,494 | \$2,049,516 | (\$5,133,770) |

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$77,294 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (60,445) |
| - Net Difference Between Projected and Actual Investment | 1,743,438 |
| - Change of Assumptions | 311,545 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 17,153 |
| Pension Expense/Income | 1,330,108 |
| Contributions | (1,369,577) |
| Total Activity in FY 2020 | 1,972,222 |
| Net Pension Liability as of 2020 | \$2,049,516 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$9,105,189 Proportionate Share: 0.0098191

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$94,154 | \$2,384,154 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,488,354 | \$243,637 |
| Net Difference Between Projected and Actual | 1,211,827 | 0 |
| Change of Assumptions | 19,611 | 1,207,195 |
| Changes in Proportion and Differences Between | 118,919 | 161,439 |
| Total | \$2,838,711 | \$1,612,271 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,557,948 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (8,672) |
| Total | \$1,549,276 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,593,416

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$108,486) |
| 2022 | 13,811 |
| 2023 | 297,972 |
| 2024 | 641,259 |
| 2025 | 198,600 |
| Thereafter | 183,284 |
| Total | \$1,226,440 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$12,697,737 | \$2,384,154 | (\$5,971,993) |

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$94,154 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (132,317) |
| - Net Difference Between Projected and Actual Investment | 2,066,586 |
| - Change of Assumptions | 435,493 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (35,622) |
| Pension Expense/Income | 1,549,276 |
| Contributions | (1,593,416) |
| Total Activity in FY 2020 | 2,290,000 |
| Net Pension Liability as of 2020 | \$2,384,154 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$619,814 Proportionate Share: 0.0006684

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,092 | \$162,293 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$101,314 | \$16,585 |
| Net Difference Between Projected and Actual | 82,491 | 0 |
| Change of Assumptions | 1,335 | 82,175 |
| Changes in Proportion and Differences Between | 4,222 | 3,306 |
| Total | \$189,362 | \$102,066 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$106,052 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 484 |
| Total | \$106,536 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,748

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,309) |
| 2022 | 2,016 |
| 2023 | 20,587 |
| 2024 | 44,079 |
| 2025 | 13,822 |
| Thereafter | 13,101 |
| Total | \$87,296 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$864,353 | \$162,293 | (\$406,522) |

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,092 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,365) |
| - Net Difference Between Projected and Actual Investment | 137,794 |
| - Change of Assumptions | 24,173 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 811 |
| Pension Expense/Income | 106,536 |
| Contributions | (108,748) |
| Total Activity in FY 2020 | 156,201 |
| Net Pension Liability as of 2020 | \$162,293 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$601,932 Proportionate Share: 0.0006491

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,075 | \$157,607 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$98,389 | \$16,106 |
| Net Difference Between Projected and Actual | 80,109 | 0 |
| Change of Assumptions | 1,296 | 79,803 |
| Changes in Proportion and Differences Between | 1,877 | 4,611 |
| Total | \$181,671 | \$100,520 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$102,990 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (905) |
| Total | \$102,085 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,337

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$7,503) |
| 2022 | 581 |
| 2023 | 19,520 |
| 2024 | 42,812 |
| 2025 | 13,320 |
| Thereafter | 12,421 |
| Total | \$81,151 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$839,395 | \$157,607 | (\$394,784) |

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,075 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,568) |
| - Net Difference Between Projected and Actual Investment | 135,261 |
| - Change of Assumptions | 26,220 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (129) |
| Pension Expense/Income | 102,085 |
| Contributions | (105,337) |
| Total Activity in FY 2020 | 151,532 |
| Net Pension Liability as of 2020 | \$157,607 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$331,575 Proportionate Share: 0.0003576

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,570 | \$86,828 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$54,204 | \$8,873 |
| Net Difference Between Projected and Actual | 44,133 | 0 |
| Change of Assumptions | 714 | 43,965 |
| Changes in Proportion and Differences Between | 1,652 | 8,524 |
| Total | \$100,703 | \$61,362 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$56,739 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,294) |
| Total | \$55,445 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,026

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,931) |
| 2022 | (477) |
| 2023 | 9,956 |
| 2024 | 22,773 |
| 2025 | 6,670 |
| Thereafter | 5,350 |
| Total | \$39,341 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$462,437 | \$86,828 | (\$217,493) |

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,570 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,886) |
| - Net Difference Between Projected and Actual Investment | 76,545 |
| - Change of Assumptions | 18,295 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,115) |
| Pension Expense/Income | 55,445 |
| Contributions | (58,026) |
| Total Activity in FY 2020 | 83,258 |
| Net Pension Liability as of 2020 | \$86,828 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$224,037 Proportionate Share: 0.0002416

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,386 | \$58,662 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$36,621 | \$5,995 |
| Net Difference Between Projected and Actual | 29,817 | 0 |
| Change of Assumptions | 483 | 29,703 |
| Changes in Proportion and Differences Between | 1,516 | 4,623 |
| Total | \$68,437 | \$40,321 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$38,333 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (707) |
| Total | \$37,626 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,207

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,164) |
| 2022 | (155) |
| 2023 | 6,840 |
| 2024 | 15,605 |
| 2025 | 4,814 |
| Thereafter | 4,176 |
| Total | \$28,116 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$312,429 | \$58,662 | (\$146,942) |

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,386 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,270) |
| - Net Difference Between Projected and Actual Investment | 51,478 |
| - Change of Assumptions | 11,911 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,262) |
| Pension Expense/Income | 37,626 |
| Contributions | (39,207) |
| Total Activity in FY 2020 | 56,276 |
| Net Pension Liability as of 2020 | \$58,662 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$3,978,326 Proportionate Share: 0.0042903

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$40,026 | \$1,041,718 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$650,313 | \$106,453 |
| Net Difference Between Projected and Actual | 529,488 | 0 |
| Change of Assumptions | 8,569 | 527,465 |
| Changes in Proportion and Differences Between | 17,857 | 6,395 |
| Total | \$1,206,227 | \$640,313 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$680,721 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,970 |
| Total | \$683,691 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$696,207

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$40,641) |
| 2022 | 12,795 |
| 2023 | 136,519 |
| 2024 | 286,115 |
| 2025 | 89,472 |
| Thereafter | 81,654 |
| Total | \$565,914 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,548,075 | \$1,041,718 | (\$2,609,368) |

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$40,026 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (41,531) |
| - Net Difference Between Projected and Actual Investment | 892,855 |
| - Change of Assumptions | 171,091 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,207) |
| Pension Expense/Income | 683,691 |
| Contributions | (696,207) |
| Total Activity in FY 2020 | 1,001,692 |
| Net Pension Liability as of 2020 | \$1,041,718 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$4,566,455 Proportionate Share: 0.0049245

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$45,461 | \$1,195,707 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$746,443 | \$122,189 |
| Net Difference Between Projected and Actual | 607,758 | 0 |
| Change of Assumptions | 9,836 | 605,436 |
| Changes in Proportion and Differences Between | 22,495 | 6,811 |
| Total | \$1,386,532 | \$734,436 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$781,346 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,748 |
| Total | \$784,094 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$799,129

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$47,312) |
| 2022 | 14,023 |
| 2023 | 156,788 |
| 2024 | 328,157 |
| 2025 | 103,215 |
| Thereafter | 97,225 |
| Total | \$652,096 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,368,201 | \$1,195,707 | (\$2,995,089) |

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$45,461 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (40,635) |
| - Net Difference Between Projected and Actual Investment | 1,020,471 |
| - Change of Assumptions | 188,088 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,643) |
| Pension Expense/Income | 784,094 |
| Contributions | (799,129) |
| Total Activity in FY 2020 | 1,150,246 |
| Net Pension Liability as of 2020 | \$1,195,707 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$1,662,218 Proportionate Share: 0.0017926

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$16,838 | \$435,257 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$271,718 | \$44,479 |
| Net Difference Between Projected and Actual | 221,234 | 0 |
| Change of Assumptions | 3,580 | 220,389 |
| Changes in Proportion and Differences Between | 16,805 | 7,516 |
| Total | \$513,337 | \$272,384 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$284,423 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,427 |
| Total | \$288,850 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,887

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$13,795) |
| 2022 | 8,532 |
| 2023 | 57,055 |
| 2024 | 118,125 |
| 2025 | 37,012 |
| Thereafter | 34,024 |
| Total | \$240,953 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,318,131 | \$435,257 | (\$1,090,262) |

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$16,838 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (19,016) |
| - Net Difference Between Projected and Actual Investment | 374,091 |
| - Change of Assumptions | 73,446 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,065) |
| Pension Expense/Income | 288,850 |
| Contributions | (290,887) |
| Total Activity in FY 2020 | 418,419 |
| Net Pension Liability as of 2020 | \$435,257 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$1,690,759 Proportionate Share: 0.0018233

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$16,620 | \$442,711 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$276,371 | \$45,241 |
| Net Difference Between Projected and Actual | 225,023 | 0 |
| Change of Assumptions | 3,642 | 224,163 |
| Changes in Proportion and Differences Between | 13,750 | 4,508 |
| Total | \$518,786 | \$273,912 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$289,294 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,765 |
| Total | \$292,059 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$295,882

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$15,769) |
| 2022 | 6,940 |
| 2023 | 58,016 |
| 2024 | 120,780 |
| 2025 | 38,394 |
| Thereafter | 36,513 |
| Total | \$244,874 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,357,832 | \$442,711 | (\$1,108,934) |

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$16,620 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,944) |
| - Net Difference Between Projected and Actual Investment | 375,905 |
| - Change of Assumptions | 65,985 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (32) |
| Pension Expense/Income | 292,059 |
| Contributions | (295,882) |
| Total Activity in FY 2020 | 426,091 |
| Net Pension Liability as of 2020 | \$442,711 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,540,005 Proportionate Share: 0.0016608

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,982 | \$403,255 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$251,740 | \$41,209 |
| Net Difference Between Projected and Actual | 204,968 | 0 |
| Change of Assumptions | 3,317 | 204,185 |
| Changes in Proportion and Differences Between | 6,015 | 11,061 |
| Total | \$466,040 | \$256,455 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$263,511 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 168 |
| Total | \$263,679 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,500

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$16,714) |
| 2022 | 3,971 |
| 2023 | 50,810 |
| 2024 | 108,412 |
| 2025 | 33,207 |
| Thereafter | 29,899 |
| Total | \$209,585 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,147,692 | \$403,255 | (\$1,010,101) |

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,982 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (23,216) |
| - Net Difference Between Projected and Actual Investment | 350,061 |
| - Change of Assumptions | 74,644 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,395) |
| Pension Expense/Income | 263,679 |
| Contributions | (269,500) |
| Total Activity in FY 2020 | 387,273 |
| Net Pension Liability as of 2020 | \$403,255 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$1,783,393 Proportionate Share: 0.0019232

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$18,085 | \$466,968 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$291,514 | \$47,720 |
| Net Difference Between Projected and Actual | 237,352 | 0 |
| Change of Assumptions | 3,841 | 236,445 |
| Changes in Proportion and Differences Between | 13,983 | 11,460 |
| Total | \$546,690 | \$295,625 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$305,145 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,589 |
| Total | \$306,734 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,093

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$17,961) |
| 2022 | 5,993 |
| 2023 | 59,575 |
| 2024 | 126,934 |
| 2025 | 39,639 |
| Thereafter | 36,885 |
| Total | \$251,065 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,487,019 | \$466,968 | (\$1,169,694) |

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$18,085 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (20,711) |
| - Net Difference Between Projected and Actual Investment | 401,537 |
| - Change of Assumptions | 79,162 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,746) |
| Pension Expense/Income | 306,734 |
| Contributions | (312,093) |
| Total Activity in FY 2020 | 448,883 |
| Net Pension Liability as of 2020 | \$466,968 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,238,843 Proportionate Share: 0.0024144

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$22,785 | \$586,235 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$365,969 | \$59,907 |
| Net Difference Between Projected and Actual | 297,974 | 0 |
| Change of Assumptions | 4,822 | 296,835 |
| Changes in Proportion and Differences Between | 14,424 | 15,013 |
| Total | \$683,189 | \$371,755 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$383,081 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,520 |
| Total | \$385,601 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$391,798

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$22,023) |
| 2022 | 8,049 |
| 2023 | 74,367 |
| 2024 | 158,017 |
| 2025 | 48,659 |
| Thereafter | 44,365 |
| Total | \$311,434 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,122,223 | \$586,235 | (\$1,468,442) |

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$22,785 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (27,171) |
| - Net Difference Between Projected and Actual Investment | 504,820 |
| - Change of Assumptions | 100,761 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,763) |
| Pension Expense/Income | 385,601 |
| Contributions | (391,798) |
| Total Activity in FY 2020 | 563,450 |
| Net Pension Liability as of 2020 | \$586,235 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,269,129 Proportionate Share: 0.0024471

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$22,351 | \$594,175 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$370,925 | \$60,719 |
| Net Difference Between Projected and Actual | 302,009 | 0 |
| Change of Assumptions | 4,888 | 300,855 |
| Changes in Proportion and Differences Between | 7,733 | 10,249 |
| Total | \$685,555 | \$371,823 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$388,269 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,830) |
| Total | \$386,439 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,098

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$26,705) |
| 2022 | 3,773 |
| 2023 | 75,847 |
| 2024 | 162,599 |
| 2025 | 50,714 |
| Thereafter | 47,504 |
| Total | \$313,732 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,164,509 | \$594,175 | (\$1,488,330) |

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$22,351 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (16,692) |
| - Net Difference Between Projected and Actual Investment | 504,923 |
| - Change of Assumptions | 89,340 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,912 |
| Pension Expense/Income | 386,439 |
| Contributions | (397,098) |
| Total Activity in FY 2020 | 571,824 |
| Net Pension Liability as of 2020 | \$594,175 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$951,790 Proportionate Share: 0.0010264

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,353 | \$249,218 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$155,579 | \$25,468 |
| Net Difference Between Projected and Actual | 126,673 | 0 |
| Change of Assumptions | 2,050 | 126,189 |
| Changes in Proportion and Differences Between | 10,913 | 482 |
| Total | \$295,215 | \$152,139 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$162,854 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,969 |
| Total | \$165,823 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,563

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$7,466) |
| 2022 | 5,318 |
| 2023 | 34,172 |
| 2024 | 68,847 |
| 2025 | 21,629 |
| Thereafter | 20,576 |
| Total | \$143,076 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,327,307 | \$249,218 | (\$624,258) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,353 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,684) |
| - Net Difference Between Projected and Actual Investment | 211,585 |
| - Change of Assumptions | 37,098 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,394) |
| Pension Expense/Income | 165,823 |
| Contributions | (166,563) |
| Total Activity in FY 2020 | 239,865 |
| Net Pension Liability as of 2020 | \$249,218 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$780,755 Proportionate Share: 0.0008420

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,955 | \$204,444 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$127,628 | \$20,892 |
| Net Difference Between Projected and Actual | 103,916 | 0 |
| Change of Assumptions | 1,682 | 103,518 |
| Changes in Proportion and Differences Between | 2,730 | 2,684 |
| Total | \$235,956 | \$127,094 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$133,596 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 221 |
| Total | \$133,817 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,632

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,336) |
| 2022 | 2,151 |
| 2023 | 26,401 |
| 2024 | 55,653 |
| 2025 | 17,175 |
| Thereafter | 15,818 |
| Total | \$108,862 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,088,847 | \$204,444 | (\$512,106) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,955 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (9,611) |
| - Net Difference Between Projected and Actual Investment | 176,136 |
| - Change of Assumptions | 35,300 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,521) |
| Pension Expense/Income | 133,817 |
| Contributions | (136,632) |
| Total Activity in FY 2020 | 196,489 |
| Net Pension Liability as of 2020 | \$204,444 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$2,842,951 Proportionate Share: 0.0030659

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$30,521 | \$744,424 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$464,721 | \$76,073 |
| Net Difference Between Projected and Actual | 378,379 | 0 |
| Change of Assumptions | 6,123 | 376,933 |
| Changes in Proportion and Differences Between | 10,988 | 39,123 |
| Total | \$860,211 | \$492,129 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$486,451 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,240) |
| Total | \$481,211 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$497,514

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$36,404) |
| 2022 | 1,781 |
| 2023 | 90,016 |
| 2024 | 199,402 |
| 2025 | 60,315 |
| Thereafter | 52,972 |
| Total | \$368,082 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,964,721 | \$744,424 | (\$1,864,686) |

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$30,521 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (57,725) |
| - Net Difference Between Projected and Actual Investment | 655,454 |
| - Change of Assumptions | 155,319 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (22,842) |
| Pension Expense/Income | 481,211 |
| Contributions | (497,514) |
| Total Activity in FY 2020 | 713,903 |
| Net Pension Liability as of 2020 | \$744,424 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$2,918,620 Proportionate Share: 0.0031475

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$29,459 | \$764,238 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$477,090 | \$78,098 |
| Net Difference Between Projected and Actual | 388,449 | 0 |
| Change of Assumptions | 6,286 | 386,965 |
| Changes in Proportion and Differences Between | 30,670 | 6,321 |
| Total | \$902,495 | \$471,384 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$499,398 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,871 |
| Total | \$507,269 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,756

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$24,127) |
| 2022 | 15,075 |
| 2023 | 104,715 |
| 2024 | 210,235 |
| 2025 | 64,978 |
| Thereafter | 60,235 |
| Total | \$431,111 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$4,070,243 | \$764,238 | (\$1,914,315) |

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$29,459 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (31,854) |
| - Net Difference Between Projected and Actual Investment | 655,885 |
| - Change of Assumptions | 127,148 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (12,913) |
| Pension Expense/Income | 507,269 |
| Contributions | (510,756) |
| Total Activity in FY 2020 | 734,779 |
| Net Pension Liability as of 2020 | \$764,238 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPARTMENT

Wages: \$1,018,270 Proportionate Share: 0.0010981

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,648 | \$266,627 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$166,447 | \$27,247 |
| Net Difference Between Projected and Actual | 135,522 | 0 |
| Change of Assumptions | 2,193 | 135,004 |
| Changes in Proportion and Differences Between | 10,572 | 17,882 |
| Total | \$314,734 | \$180,133 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$174,230 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,722) |
| Total | \$171,508 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,198

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$13,885) |
| 2022 | (209) |
| 2023 | 32,700 |
| 2024 | 72,715 |
| 2025 | 23,051 |
| Thereafter | 20,229 |
| Total | \$134,601 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,420,027 | \$266,627 | (\$667,866) |

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPARTMENT - 7831100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,648 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (16,533) |
| - Net Difference Between Projected and Actual Investment | 232,189 |
| - Change of Assumptions | 50,747 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,734) |
| Pension Expense/Income | 171,508 |
| Contributions | (178,198) |
| Total Activity in FY 2020 | 255,979 |
| Net Pension Liability as of 2020 | \$266,627 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$897,482 Proportionate Share: 0.0009679

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,305 | \$235,014 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$146,712 | \$24,016 |
| Net Difference Between Projected and Actual | 119,454 | 0 |
| Change of Assumptions | 1,933 | 118,997 |
| Changes in Proportion and Differences Between | 13,178 | 18,823 |
| Total | \$281,277 | \$161,836 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$153,572 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 82 |
| Total | \$153,654 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,057

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,756) |
| 2022 | 2,299 |
| 2023 | 30,296 |
| 2024 | 63,192 |
| 2025 | 18,689 |
| Thereafter | 14,721 |
| Total | \$119,441 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,251,656 | \$235,014 | (\$588,678) |

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,305 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (28,022) |
| - Net Difference Between Projected and Actual Investment | 213,009 |
| - Change of Assumptions | 60,584 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (17,459) |
| Pension Expense/Income | 153,654 |
| Contributions | (157,057) |
| Total Activity in FY 2020 | 224,709 |
| Net Pension Liability as of 2020 | \$235,014 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$460,544 Proportionate Share: 0.0004967

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,430 | \$120,603 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$75,289 | \$12,324 |
| Net Difference Between Projected and Actual | 61,300 | 0 |
| Change of Assumptions | 992 | 61,066 |
| Changes in Proportion and Differences Between | 4,451 | 1,992 |
| Total | \$142,032 | \$75,382 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$78,809 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6) |
| Total | \$78,803 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,595

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$5,055) |
| 2022 | 1,131 |
| 2023 | 15,810 |
| 2024 | 33,416 |
| 2025 | 10,835 |
| Thereafter | 10,513 |
| Total | \$66,650 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$642,316 | \$120,603 | (\$302,094) |

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,430 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,827) |
| - Net Difference Between Projected and Actual Investment | 101,518 |
| - Change of Assumptions | 16,295 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,979 |
| Pension Expense/Income | 78,803 |
| Contributions | (80,595) |
| Total Activity in FY 2020 | 116,173 |
| Net Pension Liability as of 2020 | \$120,603 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$338,577 Proportionate Share: 0.0003651

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,866 | \$88,649 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$55,341 | \$9,059 |
| Net Difference Between Projected and Actual | 45,059 | 0 |
| Change of Assumptions | 729 | 44,887 |
| Changes in Proportion and Differences Between | 3,423 | 6,083 |
| Total | \$104,552 | \$60,029 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$57,929 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (300) |
| Total | \$57,629 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,250

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,011) |
| 2022 | 536 |
| 2023 | 11,146 |
| 2024 | 23,895 |
| 2025 | 7,192 |
| Thereafter | 5,765 |
| Total | \$44,523 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$472,135 | \$88,649 | (\$222,054) |

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,866 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (10,261) |
| - Net Difference Between Projected and Actual Investment | 80,157 |
| - Change of Assumptions | 22,488 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,980) |
| Pension Expense/Income | 57,629 |
| Contributions | (59,250) |
| Total Activity in FY 2020 | 84,783 |
| Net Pension Liability as of 2020 | \$88,649 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$1,553,480 Proportionate Share: 0.0016753

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$14,852 | \$406,776 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$253,938 | \$41,568 |
| Net Difference Between Projected and Actual | 206,758 | 0 |
| Change of Assumptions | 3,346 | 205,967 |
| Changes in Proportion and Differences Between | 22,805 | 8,502 |
| Total | \$486,847 | \$256,037 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$265,812 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,210 |
| Total | \$270,022 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$271,858

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$12,818) |
| 2022 | 8,048 |
| 2023 | 53,873 |
| 2024 | 111,727 |
| 2025 | 35,833 |
| Thereafter | 34,147 |
| Total | \$230,810 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,166,443 | \$406,776 | (\$1,018,920) |

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$14,852 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,839) |
| - Net Difference Between Projected and Actual Investment | 341,585 |
| - Change of Assumptions | 53,398 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,616 |
| Pension Expense/Income | 270,022 |
| Contributions | (271,858) |
| Total Activity in FY 2020 | 391,924 |
| Net Pension Liability as of 2020 | \$406,776 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$449,667 Proportionate Share: 0.0004849

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,155 | \$117,737 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$73,500 | \$12,032 |
| Net Difference Between Projected and Actual | 59,844 | 0 |
| Change of Assumptions | 968 | 59,615 |
| Changes in Proportion and Differences Between | 3,583 | 42,262 |
| Total | \$137,895 | \$113,909 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$76,937 |
| Specific Liabilities of Individual Employers | \$246,623 |
| Net Amortization of Deferred Amounts from Changes in | (5,880) |
| Total | \$317,680 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,314

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$10,809) |
| 2022 | (4,770) |
| 2023 | 9,213 |
| 2024 | 26,190 |
| 2025 | 4,113 |
| Thereafter | 49 |
| Total | \$23,986 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$627,057 | \$117,737 | (\$294,917) |

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,155 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 693 |
| - Net Difference Between Projected and Actual Investment | 97,569 |
| - Change of Assumptions | 12,987 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,967 |
| Pension Expense/Income | 317,680 |
| Contributions | (325,314) |
| Total Activity in FY 2020 | 113,582 |
| Net Pension Liability as of 2020 | \$117,737 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$506,843 Proportionate Share: 0.0005466

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,533 | \$132,719 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$82,852 | \$13,563 |
| Net Difference Between Projected and Actual | 67,459 | 0 |
| Change of Assumptions | 1,092 | 67,201 |
| Changes in Proportion and Differences Between | 7,819 | 1,929 |
| Total | \$159,222 | \$82,693 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$86,726 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 559 |
| Total | \$87,285 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,697

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,998) |
| 2022 | 1,810 |
| 2023 | 17,713 |
| 2024 | 37,075 |
| 2025 | 12,300 |
| Thereafter | 12,629 |
| Total | \$76,529 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$706,845 | \$132,719 | (\$332,443) |

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,533 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,987 |
| - Net Difference Between Projected and Actual Investment | 108,614 |
| - Change of Assumptions | 12,039 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,958 |
| Pension Expense/Income | 87,285 |
| Contributions | (88,697) |
| Total Activity in FY 2020 | 128,186 |
| Net Pension Liability as of 2020 | \$132,719 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$468,478 Proportionate Share: 0.0005052

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,488 | \$122,666 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$76,577 | \$12,535 |
| Net Difference Between Projected and Actual | 62,349 | 0 |
| Change of Assumptions | 1,009 | 62,111 |
| Changes in Proportion and Differences Between | 5,059 | 7,306 |
| Total | \$144,994 | \$81,952 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$80,158 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,281) |
| Total | \$78,877 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,983

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,415) |
| 2022 | (123) |
| 2023 | 14,445 |
| 2024 | 33,410 |
| 2025 | 10,887 |
| Thereafter | 10,838 |
| Total | \$63,042 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$653,308 | \$122,666 | (\$307,264) |

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,488 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,599) |
| - Net Difference Between Projected and Actual Investment | 103,094 |
| - Change of Assumptions | 16,268 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,521 |
| Pension Expense/Income | 78,877 |
| Contributions | (81,983) |
| Total Activity in FY 2020 | 118,178 |
| Net Pension Liability as of 2020 | \$122,666 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7836200
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$10,323,234 Proportionate Share: 0.0111327

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$100,257 | \$2,703,106 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,687,467 | \$276,231 |
| Net Difference Between Projected and Actual | 1,373,945 | 0 |
| Change of Assumptions | 22,235 | 1,368,694 |
| Changes in Proportion and Differences Between | 60,129 | 30,584 |
| Total | \$3,143,776 | \$1,675,509 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,766,371 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 48 |
| Total | \$1,766,419 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,806,556

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$113,116) |
| 2022 | 25,542 |
| 2023 | 351,195 |
| 2024 | 743,397 |
| 2025 | 234,531 |
| Thereafter | 226,718 |
| Total | \$1,468,267 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$14,396,441 | \$2,703,106 | (\$6,770,927) |

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$100,257 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (55,053) |
| - Net Difference Between Projected and Actual Investment | 2,284,108 |
| - Change of Assumptions | 381,821 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 32,110 |
| Pension Expense/Income | 1,766,419 |
| Contributions | (1,806,556) |
| Total Activity in FY 2020 | 2,602,849 |
| Net Pension Liability as of 2020 | \$2,703,106 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7837200
 Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$325,108 Proportionate Share: 0.0003506

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,572 | \$85,128 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$53,143 | \$8,699 |
| Net Difference Between Projected and Actual | 43,269 | 0 |
| Change of Assumptions | 700 | 43,104 |
| Changes in Proportion and Differences Between | 530 | 13,334 |
| Total | \$97,642 | \$65,137 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$55,628 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,023) |
| Total | \$51,605 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,894

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$7,587) |
| 2022 | (3,220) |
| 2023 | 8,947 |
| 2024 | 22,223 |
| 2025 | 6,614 |
| Thereafter | 5,528 |
| Total | \$32,505 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$453,384 | \$85,128 | (\$213,236) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,572 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,799) |
| - Net Difference Between Projected and Actual Investment | 75,698 |
| - Change of Assumptions | 19,174 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (228) |
| Pension Expense/Income | 51,605 |
| Contributions | (56,894) |
| Total Activity in FY 2020 | 81,556 |
| Net Pension Liability as of 2020 | \$85,128 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7839100
 Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0 Proportionate Share: -

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| 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 | 218 | 2,404 |
| Total | \$218 | \$2,404 |

| 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 | |
|--|------------------|
| 2021 | (\$680) |
| 2022 | (680) |
| 2023 | (593) |
| 2024 | (191) |
| 2025 | (46) |
| Thereafter | 4 |
| Total | (\$2,186) |

| 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 2019 | \$0 |
| Activity in FY 2020 | |
| 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 2020 | 0 |
| Net Pension Liability as of 2020 | \$0 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$375,694 Proportionate Share: 0.0004052

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,358 | \$98,386 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$61,419 | \$10,054 |
| Net Difference Between Projected and Actual | 50,008 | 0 |
| Change of Assumptions | 809 | 49,817 |
| Changes in Proportion and Differences Between | 5,620 | 3,655 |
| Total | \$117,856 | \$63,526 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$64,291 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 268 |
| Total | \$64,559 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,748

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$3,852) |
| 2022 | 1,195 |
| 2023 | 12,652 |
| 2024 | 26,923 |
| 2025 | 8,767 |
| Thereafter | 8,645 |
| Total | \$54,330 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$523,991 | \$98,386 | (\$246,443) |

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,358 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,248 |
| - Net Difference Between Projected and Actual Investment | 80,496 |
| - Change of Assumptions | 8,884 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,589 |
| Pension Expense/Income | 64,559 |
| Contributions | (65,748) |
| Total Activity in FY 2020 | 95,028 |
| Net Pension Liability as of 2020 | \$98,386 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7841200

Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$538,434 Proportionate Share: 0.0005807

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,528 | \$140,998 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$88,021 | \$14,409 |
| Net Difference Between Projected and Actual | 71,667 | 0 |
| Change of Assumptions | 1,160 | 71,393 |
| Changes in Proportion and Differences Between | 1,794 | 5,030 |
| Total | \$162,642 | \$90,832 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$92,137 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (967) |
| Total | \$91,170 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,226

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$6,868) |
| 2022 | 365 |
| 2023 | 17,434 |
| 2024 | 38,254 |
| 2025 | 11,812 |
| Thereafter | 10,813 |
| Total | \$71,810 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$750,942 | \$140,998 | (\$353,183) |

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,528 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,233) |
| - Net Difference Between Projected and Actual Investment | 121,850 |
| - Change of Assumptions | 25,057 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,148) |
| Pension Expense/Income | 91,170 |
| Contributions | (94,226) |
| Total Activity in FY 2020 | 135,470 |
| Net Pension Liability as of 2020 | \$140,998 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7843200
 Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$872,251 Proportionate Share: 0.0009406

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,264 | \$228,385 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$142,574 | \$23,339 |
| Net Difference Between Projected and Actual | 116,084 | 0 |
| Change of Assumptions | 1,879 | 115,641 |
| Changes in Proportion and Differences Between | 14,521 | 7,455 |
| Total | \$275,058 | \$146,435 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$149,240 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,084 |
| Total | \$151,324 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,643

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$7,477) |
| 2022 | 4,238 |
| 2023 | 29,845 |
| 2024 | 62,684 |
| 2025 | 19,756 |
| Thereafter | 19,577 |
| Total | \$128,623 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,216,353 | \$228,385 | (\$572,075) |

1977 Fund Net Pension Liability - Unaudited
PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,264 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,628) |
| - Net Difference Between Projected and Actual Investment | 191,107 |
| - Change of Assumptions | 28,696 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,265 |
| Pension Expense/Income | 151,324 |
| Contributions | (152,643) |
| Total Activity in FY 2020 | 220,121 |
| Net Pension Liability as of 2020 | \$228,385 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7844200
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$615,847 Proportionate Share: 0.0006641

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,832 | \$161,249 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$100,663 | \$16,478 |
| Net Difference Between Projected and Actual | 81,960 | 0 |
| Change of Assumptions | 1,326 | 81,647 |
| Changes in Proportion and Differences Between | 7,814 | 15,666 |
| Total | \$191,763 | \$113,791 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$105,369 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,514) |
| Total | \$103,855 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,772

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$8,265) |
| 2022 | 7 |
| 2023 | 19,732 |
| 2024 | 43,508 |
| 2025 | 12,477 |
| Thereafter | 10,513 |
| Total | \$77,972 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$858,792 | \$161,249 | (\$403,907) |

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,832 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (15,732) |
| - Net Difference Between Projected and Actual Investment | 143,981 |
| - Change of Assumptions | 37,449 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,364) |
| Pension Expense/Income | 103,855 |
| Contributions | (107,772) |
| Total Activity in FY 2020 | 154,417 |
| Net Pension Liability as of 2020 | \$161,249 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$884,381 Proportionate Share: 0.0009537

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$8,946 | \$231,566 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$144,559 | \$23,664 |
| Net Difference Between Projected and Actual | 117,701 | 0 |
| Change of Assumptions | 1,905 | 117,251 |
| Changes in Proportion and Differences Between | 5,547 | 7,415 |
| Total | \$269,712 | \$148,330 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$151,319 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 176 |
| Total | \$151,495 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,766

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,519) |
| 2022 | 2,360 |
| 2023 | 29,061 |
| 2024 | 62,551 |
| 2025 | 19,457 |
| Thereafter | 17,472 |
| Total | \$121,382 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,233,293 | \$231,566 | (\$580,042) |

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$8,946 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (9,942) |
| - Net Difference Between Projected and Actual Investment | 198,915 |
| - Change of Assumptions | 38,869 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,951) |
| Pension Expense/Income | 151,495 |
| Contributions | (154,766) |
| Total Activity in FY 2020 | 222,620 |
| Net Pension Liability as of 2020 | \$231,566 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$928,847 Proportionate Share: 0.0010017

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$9,110 | \$243,221 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$151,835 | \$24,855 |
| Net Difference Between Projected and Actual | 123,625 | 0 |
| Change of Assumptions | 2,001 | 123,153 |
| Changes in Proportion and Differences Between | 21,694 | 4,364 |
| Total | \$299,155 | \$152,372 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$158,935 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,775 |
| Total | \$164,710 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,548

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$4,407) |
| 2022 | 8,069 |
| 2023 | 33,174 |
| 2024 | 67,451 |
| 2025 | 21,584 |
| Thereafter | 20,912 |
| Total | \$146,783 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,295,365 | \$243,221 | (\$609,236) |

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$9,110 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,256) |
| - Net Difference Between Projected and Actual Investment | 206,328 |
| - Change of Assumptions | 35,891 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,014) |
| Pension Expense/Income | 164,710 |
| Contributions | (162,548) |
| Total Activity in FY 2020 | 234,111 |
| Net Pension Liability as of 2020 | \$243,221 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$632,872 Proportionate Share: 0.0006825

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,616 | \$165,716 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$103,452 | \$16,935 |
| Net Difference Between Projected and Actual | 84,231 | 0 |
| Change of Assumptions | 1,363 | 83,909 |
| Changes in Proportion and Differences Between | 30,029 | 2,011 |
| Total | \$219,075 | \$102,855 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$108,289 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 8,865 |
| Total | \$117,154 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,753

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | \$1,928 |
| 2022 | 10,429 |
| 2023 | 24,839 |
| 2024 | 46,653 |
| 2025 | 15,873 |
| Thereafter | 16,498 |
| Total | \$116,220 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$882,587 | \$165,716 | (\$415,098) |

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,616 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 4,378 |
| - Net Difference Between Projected and Actual Investment | 135,217 |
| - Change of Assumptions | 14,269 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (165) |
| Pension Expense/Income | 117,154 |
| Contributions | (110,753) |
| Total Activity in FY 2020 | 160,100 |
| Net Pension Liability as of 2020 | \$165,716 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7847200
 Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$526,279 Proportionate Share: 0.0005675

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,942 | \$137,793 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$86,020 | \$14,081 |
| Net Difference Between Projected and Actual | 70,038 | 0 |
| Change of Assumptions | 1,133 | 69,770 |
| Changes in Proportion and Differences Between | 5,672 | 831 |
| Total | \$162,863 | \$84,682 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$90,042 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 799 |
| Total | \$90,841 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,099

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,970) |
| 2022 | 2,098 |
| 2023 | 18,320 |
| 2024 | 38,227 |
| 2025 | 12,403 |
| Thereafter | 12,103 |
| Total | \$78,181 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$733,872 | \$137,793 | (\$345,154) |

1977 Fund Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,942 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (334) |
| - Net Difference Between Projected and Actual Investment | 114,899 |
| - Change of Assumptions | 16,549 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,995 |
| Pension Expense/Income | 90,841 |
| Contributions | (92,099) |
| Total Activity in FY 2020 | 132,851 |
| Net Pension Liability as of 2020 | \$137,793 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$1,280,520 Proportionate Share: 0.0013809

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$11,442 | \$335,293 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$209,313 | \$34,264 |
| Net Difference Between Projected and Actual | 170,424 | 0 |
| Change of Assumptions | 2,758 | 169,773 |
| Changes in Proportion and Differences Between | 32,175 | 12,802 |
| Total | \$414,670 | \$216,839 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$219,101 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,450 |
| Total | \$222,551 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,091

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$10,586) |
| 2022 | 6,613 |
| 2023 | 47,425 |
| 2024 | 94,652 |
| 2025 | 30,529 |
| Thereafter | 29,198 |
| Total | \$197,831 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,785,734 | \$335,293 | (\$839,866) |

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$11,442 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 7,711 |
| - Net Difference Between Projected and Actual Investment | 274,295 |
| - Change of Assumptions | 30,222 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,163 |
| Pension Expense/Income | 222,551 |
| Contributions | (224,091) |
| Total Activity in FY 2020 | 323,851 |
| Net Pension Liability as of 2020 | \$335,293 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$8,263,535 Proportionate Share: 0.0089115

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$80,743 | \$2,163,782 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,350,783 | \$221,117 |
| Net Difference Between Projected and Actual | 1,099,815 | 0 |
| Change of Assumptions | 17,799 | 1,095,612 |
| Changes in Proportion and Differences Between | 95,638 | 2,760 |
| Total | \$2,564,035 | \$1,319,489 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,413,944 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 29,747 |
| Total | \$1,443,691 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,446,127

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$60,840) |
| 2022 | 50,153 |
| 2023 | 292,324 |
| 2024 | 596,935 |
| 2025 | 188,991 |
| Thereafter | 176,983 |
| Total | \$1,244,546 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$11,524,058 | \$2,163,782 | (\$5,419,990) |

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$80,743 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (51,226) |
| - Net Difference Between Projected and Actual Investment | 1,832,824 |
| - Change of Assumptions | 314,076 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (10,199) |
| Pension Expense/Income | 1,443,691 |
| Contributions | (1,446,127) |
| Total Activity in FY 2020 | 2,083,039 |
| Net Pension Liability as of 2020 | \$2,163,782 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$9,778,542 Proportionate Share: 0.0105453

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$97,671 | \$2,560,481 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,598,430 | \$261,656 |
| Net Difference Between Projected and Actual | 1,301,451 | 0 |
| Change of Assumptions | 21,062 | 1,296,477 |
| Changes in Proportion and Differences Between | 94,778 | 17,790 |
| Total | \$3,015,721 | \$1,575,923 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,673,171 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 28,446 |
| Total | \$1,701,617 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,711,255

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$78,749) |
| 2022 | 52,593 |
| 2023 | 346,425 |
| 2024 | 702,621 |
| 2025 | 216,857 |
| Thereafter | 200,051 |
| Total | \$1,439,798 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$13,636,835 | \$2,560,481 | (\$6,413,670) |

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$97,671 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (91,694) |
| - Net Difference Between Projected and Actual Investment | 2,188,137 |
| - Change of Assumptions | 408,286 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (32,281) |
| Pension Expense/Income | 1,701,617 |
| Contributions | (1,711,255) |
| Total Activity in FY 2020 | 2,462,810 |
| Net Pension Liability as of 2020 | \$2,560,481 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7851200
 Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$3,644,729 Proportionate Share: 0.0039305

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$33,911 | \$954,356 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$595,775 | \$97,526 |
| Net Difference Between Projected and Actual | 485,084 | 0 |
| Change of Assumptions | 7,850 | 483,230 |
| Changes in Proportion and Differences Between | 48,782 | 7,090 |
| Total | \$1,137,491 | \$587,846 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$623,633 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 10,030 |
| Total | \$633,663 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$637,830

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$29,926) |
| 2022 | 19,028 |
| 2023 | 128,642 |
| 2024 | 264,349 |
| 2025 | 84,935 |
| Thereafter | 82,617 |
| Total | \$549,645 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,082,793 | \$954,356 | (\$2,390,537) |

1977 Fund Net Pension Liability - Unaudited
WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$33,911 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,288 |
| - Net Difference Between Projected and Actual Investment | 792,939 |
| - Change of Assumptions | 109,197 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 20,188 |
| Pension Expense/Income | 633,663 |
| Contributions | (637,830) |
| Total Activity in FY 2020 | 920,445 |
| Net Pension Liability as of 2020 | \$954,356 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$10,290,299 Proportionate Share: 0.0110972

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$99,965 | \$2,694,487 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,682,086 | \$275,350 |
| Net Difference Between Projected and Actual | 1,369,564 | 0 |
| Change of Assumptions | 22,164 | 1,364,329 |
| Changes in Proportion and Differences Between | 69,899 | 25,021 |
| Total | \$3,143,713 | \$1,664,700 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,760,738 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,435 |
| Total | \$1,764,173 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,800,787

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2021 | (\$109,369) |
| 2022 | 28,847 |
| 2023 | 354,235 |
| 2024 | 742,596 |
| 2025 | 236,698 |
| Thereafter | 226,006 |
| Total | \$1,479,013 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$14,350,534 | \$2,694,487 | (\$6,749,336) |

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$99,965 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (55,280) |
| - Net Difference Between Projected and Actual Investment | 2,277,074 |
| - Change of Assumptions | 381,079 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 28,263 |
| Pension Expense/Income | 1,764,173 |
| Contributions | (1,800,787) |
| Total Activity in FY 2020 | 2,594,522 |
| Net Pension Liability as of 2020 | \$2,694,487 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$319,527 Proportionate Share: 0.0003446

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,599 | \$83,672 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$52,234 | \$8,550 |
| Net Difference Between Projected and Actual | 42,529 | 0 |
| Change of Assumptions | 688 | 42,366 |
| Changes in Proportion and Differences Between | 8,165 | 1,565 |
| Total | \$103,616 | \$52,481 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$54,676 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 888 |
| Total | \$55,564 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,917

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,615) |
| 2022 | 1,677 |
| 2023 | 11,675 |
| 2024 | 23,697 |
| 2025 | 8,051 |
| Thereafter | 8,650 |
| Total | \$51,135 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$445,625 | \$83,672 | (\$209,586) |

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,599 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 5,674 |
| - Net Difference Between Projected and Actual Investment | 66,123 |
| - Change of Assumptions | 3,123 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,506 |
| Pension Expense/Income | 55,564 |
| Contributions | (55,917) |
| Total Activity in FY 2020 | 81,073 |
| Net Pension Liability as of 2020 | \$83,672 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$99,030 Proportionate Share: 0.0001068

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,523 | \$25,932 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$16,188 | \$2,650 |
| Net Difference Between Projected and Actual | 13,181 | 0 |
| Change of Assumptions | 213 | 13,130 |
| Changes in Proportion and Differences Between | 1,265 | 8,088 |
| Total | \$30,847 | \$23,868 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$16,945 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,034) |
| Total | \$15,911 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,330

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$2,120) |
| 2022 | (789) |
| 2023 | 2,148 |
| 2024 | 5,948 |
| 2025 | 1,451 |
| Thereafter | 341 |
| Total | \$6,979 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$138,110 | \$25,932 | (\$64,956) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,523 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (8,742) |
| - Net Difference Between Projected and Actual Investment | 27,011 |
| - Change of Assumptions | 13,344 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,785) |
| Pension Expense/Income | 15,911 |
| Contributions | (17,330) |
| Total Activity in FY 2020 | 24,409 |
| Net Pension Liability as of 2020 | \$25,932 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$2,298,861 Proportionate Share: 0.0024791

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$19,618 | \$601,945 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$375,776 | \$61,513 |
| Net Difference Between Projected and Actual | 305,959 | 0 |
| Change of Assumptions | 4,951 | 304,789 |
| Changes in Proportion and Differences Between | 53,487 | 12,352 |
| Total | \$740,173 | \$378,654 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$393,347 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 8,613 |
| Total | \$401,960 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$402,294

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$16,588) |
| 2022 | 14,290 |
| 2023 | 83,883 |
| 2024 | 169,209 |
| 2025 | 54,805 |
| Thereafter | 55,920 |
| Total | \$361,519 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,205,891 | \$601,945 | (\$1,507,793) |

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$19,618 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 27,343 |
| - Net Difference Between Projected and Actual Investment | 484,058 |
| - Change of Assumptions | 38,348 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 32,912 |
| Pension Expense/Income | 401,960 |
| Contributions | (402,294) |
| Total Activity in FY 2020 | 582,327 |
| Net Pension Liability as of 2020 | \$601,945 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$4,257,212 Proportionate Share: 0.0045910

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$42,093 | \$1,114,731 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$695,892 | \$113,914 |
| Net Difference Between Projected and Actual | 566,599 | 0 |
| Change of Assumptions | 9,169 | 564,434 |
| Changes in Proportion and Differences Between | 18,262 | 20,320 |
| Total | \$1,289,922 | \$698,668 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$728,431 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,088) |
| Total | \$726,343 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$745,006

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$48,758) |
| 2022 | 8,423 |
| 2023 | 141,079 |
| 2024 | 304,156 |
| 2025 | 95,096 |
| Thereafter | 91,258 |
| Total | \$591,254 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,936,930 | \$1,114,731 | (\$2,792,254) |

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$42,093 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (33,646) |
| - Net Difference Between Projected and Actual Investment | 948,732 |
| - Change of Assumptions | 170,357 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,858 |
| Pension Expense/Income | 726,343 |
| Contributions | (745,006) |
| Total Activity in FY 2020 | 1,072,638 |
| Net Pension Liability as of 2020 | \$1,114,731 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7856200
 Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$2,765,020 Proportionate Share: 0.0029818

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$24,022 | \$724,004 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$451,974 | \$73,986 |
| Net Difference Between Projected and Actual | 368,000 | 0 |
| Change of Assumptions | 5,955 | 366,593 |
| Changes in Proportion and Differences Between | 47,996 | 10,319 |
| Total | \$873,925 | \$450,898 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$473,108 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,110 |
| Total | \$479,218 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$483,875

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$24,199) |
| 2022 | 12,940 |
| 2023 | 98,690 |
| 2024 | 202,831 |
| 2025 | 65,639 |
| Thereafter | 67,126 |
| Total | \$423,027 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,855,966 | \$724,004 | (\$1,813,536) |

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$24,022 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 26,653 |
| - Net Difference Between Projected and Actual Investment | 586,082 |
| - Change of Assumptions | 53,472 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 38,432 |
| Pension Expense/Income | 479,218 |
| Contributions | (483,875) |
| Total Activity in FY 2020 | 699,982 |
| Net Pension Liability as of 2020 | \$724,004 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$583,183 Proportionate Share: 0.0006289

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,898 | \$152,702 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$95,327 | \$15,605 |
| Net Difference Between Projected and Actual | 77,616 | 0 |
| Change of Assumptions | 1,256 | 77,319 |
| Changes in Proportion and Differences Between | 10,450 | 4,680 |
| Total | \$184,649 | \$97,604 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$99,784 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,410 |
| Total | \$103,194 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,058

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,984) |
| 2022 | 4,849 |
| 2023 | 20,123 |
| 2024 | 41,166 |
| 2025 | 12,492 |
| Thereafter | 11,399 |
| Total | \$87,045 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$813,273 | \$152,702 | (\$382,498) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,898 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,542) |
| - Net Difference Between Projected and Actual Investment | 131,162 |
| - Change of Assumptions | 25,614 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,566) |
| Pension Expense/Income | 103,194 |
| Contributions | (102,058) |
| Total Activity in FY 2020 | 146,804 |
| Net Pension Liability as of 2020 | \$152,702 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$1,686,174 Proportionate Share: 0.0018184

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$16,245 | \$441,522 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$275,628 | \$45,119 |
| Net Difference Between Projected and Actual | 224,418 | 0 |
| Change of Assumptions | 3,632 | 223,561 |
| Changes in Proportion and Differences Between | 21,600 | 17,044 |
| Total | \$525,278 | \$285,724 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$288,517 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 467 |
| Total | \$288,984 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$295,080

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$18,017) |
| 2022 | 4,631 |
| 2023 | 57,179 |
| 2024 | 121,041 |
| 2025 | 38,065 |
| Thereafter | 36,655 |
| Total | \$239,554 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,351,495 | \$441,522 | (\$1,105,954) |

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$16,245 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (7,079) |
| - Net Difference Between Projected and Actual Investment | 371,895 |
| - Change of Assumptions | 60,111 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,446 |
| Pension Expense/Income | 288,984 |
| Contributions | (295,080) |
| Total Activity in FY 2020 | 425,277 |
| Net Pension Liability as of 2020 | \$441,522 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$407,076 Proportionate Share: 0.0004390

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,244 | \$106,593 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$66,543 | \$10,893 |
| Net Difference Between Projected and Actual | 54,179 | 0 |
| Change of Assumptions | 877 | 53,972 |
| Changes in Proportion and Differences Between | 19,453 | 16,985 |
| Total | \$141,052 | \$81,850 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$69,654 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,505 |
| Total | \$71,159 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,238

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$2,957) |
| 2022 | 2,511 |
| 2023 | 15,170 |
| 2024 | 29,282 |
| 2025 | 8,353 |
| Thereafter | 6,843 |
| Total | \$59,202 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$567,700 | \$106,593 | (\$267,001) |

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,244 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (6,419) |
| - Net Difference Between Projected and Actual Investment | 92,707 |
| - Change of Assumptions | 20,065 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,925) |
| Pension Expense/Income | 71,159 |
| Contributions | (71,238) |
| Total Activity in FY 2020 | 102,349 |
| Net Pension Liability as of 2020 | \$106,593 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$711,501 Proportionate Share: 0.0007673

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$6,177 | \$186,306 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$116,305 | \$19,039 |
| Net Difference Between Projected and Actual | 94,697 | 0 |
| Change of Assumptions | 1,533 | 94,335 |
| Changes in Proportion and Differences Between | 11,026 | 6,923 |
| Total | \$223,561 | \$120,297 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$121,744 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (712) |
| Total | \$121,032 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,514

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,512) |
| 2022 | 1,045 |
| 2023 | 23,949 |
| 2024 | 51,745 |
| 2025 | 17,228 |
| Thereafter | 17,809 |
| Total | \$103,264 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$992,247 | \$186,306 | (\$466,673) |

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$6,177 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,919 |
| - Net Difference Between Projected and Actual Investment | 150,778 |
| - Change of Assumptions | 13,688 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 12,226 |
| Pension Expense/Income | 121,032 |
| Contributions | (124,514) |
| Total Activity in FY 2020 | 180,129 |
| Net Pension Liability as of 2020 | \$186,306 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$4,233,709 Proportionate Share: 0.0045657

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$42,637 | \$1,108,588 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$692,057 | \$113,287 |
| Net Difference Between Projected and Actual | 563,477 | 0 |
| Change of Assumptions | 9,119 | 561,323 |
| Changes in Proportion and Differences Between | 9,577 | 34,492 |
| Total | \$1,274,230 | \$709,102 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$724,417 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,601) |
| Total | \$716,816 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$740,886

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$54,012) |
| 2022 | 2,854 |
| 2023 | 135,904 |
| 2024 | 299,332 |
| 2025 | 93,671 |
| Thereafter | 87,379 |
| Total | \$565,128 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,904,213 | \$1,108,588 | (\$2,776,867) |

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$42,637 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (44,807) |
| - Net Difference Between Projected and Actual Investment | 950,547 |
| - Change of Assumptions | 182,791 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,490 |
| Pension Expense/Income | 716,816 |
| Contributions | (740,886) |
| Total Activity in FY 2020 | 1,065,951 |
| Net Pension Liability as of 2020 | \$1,108,588 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$85,722 Proportionate Share: 0.0000924

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$864 | \$22,435 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$14,006 | \$2,293 |
| Net Difference Between Projected and Actual | 11,404 | 0 |
| Change of Assumptions | 185 | 11,360 |
| Changes in Proportion and Differences Between | 9,766 | 2,160 |
| Total | \$35,361 | \$15,813 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$14,661 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,814 |
| Total | \$17,475 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,001

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | \$1,877 |
| 2022 | 3,028 |
| 2023 | 3,925 |
| 2024 | 6,648 |
| 2025 | 1,969 |
| Thereafter | 2,101 |
| Total | \$19,548 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$119,489 | \$22,435 | (\$56,198) |

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$864 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (916) |
| - Net Difference Between Projected and Actual Investment | 19,243 |
| - Change of Assumptions | 3,711 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,941) |
| Pension Expense/Income | 17,475 |
| Contributions | (15,001) |
| Total Activity in FY 2020 | 21,571 |
| Net Pension Liability as of 2020 | \$22,435 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$1,732,752 Proportionate Share: 0.0018686

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$16,958 | \$453,711 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$283,238 | \$46,365 |
| Net Difference Between Projected and Actual | 230,614 | 0 |
| Change of Assumptions | 3,732 | 229,732 |
| Changes in Proportion and Differences Between | 20,482 | 8,684 |
| Total | \$538,066 | \$284,781 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$296,482 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,063 |
| Total | \$300,545 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,233

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$14,932) |
| 2022 | 8,342 |
| 2023 | 60,006 |
| 2024 | 125,064 |
| 2025 | 38,284 |
| Thereafter | 36,521 |
| Total | \$253,285 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,416,412 | \$453,711 | (\$1,136,486) |

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$16,958 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (11,148) |
| - Net Difference Between Projected and Actual Investment | 384,567 |
| - Change of Assumptions | 66,336 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (314) |
| Pension Expense/Income | 300,545 |
| Contributions | (303,233) |
| Total Activity in FY 2020 | 436,753 |
| Net Pension Liability as of 2020 | \$453,711 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$48,720 Proportionate Share: 0.0000525

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$439 | \$12,747 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$7,958 | \$1,303 |
| Net Difference Between Projected and Actual | 6,479 | 0 |
| Change of Assumptions | 105 | 6,455 |
| Changes in Proportion and Differences Between | 1,204 | 168 |
| Total | \$15,746 | \$7,926 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$8,330 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 164 |
| Total | \$8,494 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,526

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$371) |
| 2022 | 283 |
| 2023 | 1,797 |
| 2024 | 3,635 |
| 2025 | 1,239 |
| Thereafter | 1,237 |
| Total | \$7,820 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$67,891 | \$12,747 | (\$31,931) |

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$439 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 239 |
| - Net Difference Between Projected and Actual Investment | 10,461 |
| - Change of Assumptions | 1,212 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 428 |
| Pension Expense/Income | 8,494 |
| Contributions | (8,526) |
| Total Activity in FY 2020 | 12,308 |
| Net Pension Liability as of 2020 | \$12,747 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$1,717,546 Proportionate Share: 0.0018522

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$15,453 | \$449,729 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$280,752 | \$45,958 |
| Net Difference Between Projected and Actual | 228,590 | 0 |
| Change of Assumptions | 3,699 | 227,716 |
| Changes in Proportion and Differences Between | 32,537 | 11,848 |
| Total | \$545,578 | \$285,522 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$293,879 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,723 |
| Total | \$298,602 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,568

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$14,106) |
| 2022 | 8,963 |
| 2023 | 61,450 |
| 2024 | 125,327 |
| 2025 | 39,506 |
| Thereafter | 38,916 |
| Total | \$260,056 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,395,204 | \$449,729 | (\$1,126,511) |

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$15,453 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 8,784 |
| - Net Difference Between Projected and Actual Investment | 368,880 |
| - Change of Assumptions | 42,376 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 16,202 |
| Pension Expense/Income | 298,602 |
| Contributions | (300,568) |
| Total Activity in FY 2020 | 434,276 |
| Net Pension Liability as of 2020 | \$449,729 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$4,932,645 Proportionate Share: 0.0053194

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$49,453 | \$1,291,592 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$806,301 | \$131,988 |
| Net Difference Between Projected and Actual | 656,495 | 0 |
| Change of Assumptions | 10,624 | 653,986 |
| Changes in Proportion and Differences Between | 66,782 | 15,290 |
| Total | \$1,540,202 | \$801,264 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$844,003 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 17,232 |
| Total | \$861,235 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$863,210

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$36,841) |
| 2022 | 29,412 |
| 2023 | 176,669 |
| 2024 | 356,410 |
| 2025 | 110,504 |
| Thereafter | 102,784 |
| Total | \$738,938 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$6,878,873 | \$1,291,592 | (\$3,235,268) |

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$49,453 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (48,952) |
| - Net Difference Between Projected and Actual Investment | 1,105,444 |
| - Change of Assumptions | 209,133 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (21,511) |
| Pension Expense/Income | 861,235 |
| Contributions | (863,210) |
| Total Activity in FY 2020 | 1,242,139 |
| Net Pension Liability as of 2020 | \$1,291,592 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$794,949 Proportionate Share: 0.0008573

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$7,670 | \$208,159 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$129,947 | \$21,272 |
| Net Difference Between Projected and Actual | 105,804 | 0 |
| Change of Assumptions | 1,712 | 105,400 |
| Changes in Proportion and Differences Between | 19,638 | 3,316 |
| Total | \$257,101 | \$129,988 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$136,024 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,943 |
| Total | \$140,967 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,117

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$3,773) |
| 2022 | 6,905 |
| 2023 | 31,272 |
| 2024 | 58,312 |
| 2025 | 17,710 |
| Thereafter | 16,687 |
| Total | \$127,113 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,108,632 | \$208,159 | (\$521,411) |

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$7,670 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,494) |
| - Net Difference Between Projected and Actual Investment | 175,430 |
| - Change of Assumptions | 28,523 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,820) |
| Pension Expense/Income | 140,967 |
| Contributions | (139,117) |
| Total Activity in FY 2020 | 200,489 |
| Net Pension Liability as of 2020 | \$208,159 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$1,098,478 Proportionate Share: 0.0011846

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$12,206 | \$287,630 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$179,559 | \$29,393 |
| Net Difference Between Projected and Actual | 146,198 | 0 |
| Change of Assumptions | 2,366 | 145,639 |
| Changes in Proportion and Differences Between | 17,434 | 19,903 |
| Total | \$345,557 | \$194,935 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$187,955 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,178 |
| Total | \$190,133 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,235

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$9,864) |
| 2022 | 4,891 |
| 2023 | 37,787 |
| 2024 | 78,184 |
| 2025 | 22,159 |
| Thereafter | 17,465 |
| Total | \$150,622 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$1,531,886 | \$287,630 | (\$720,476) |

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$12,206 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (28,346) |
| - Net Difference Between Projected and Actual Investment | 257,004 |
| - Change of Assumptions | 67,134 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (18,266) |
| Pension Expense/Income | 190,133 |
| Contributions | (192,235) |
| Total Activity in FY 2020 | 275,424 |
| Net Pension Liability as of 2020 | \$287,630 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$125,480 Proportionate Share: 0.0001353

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,468 | \$32,852 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$20,508 | \$3,357 |
| Net Difference Between Projected and Actual | 16,698 | 0 |
| Change of Assumptions | 270 | 16,634 |
| Changes in Proportion and Differences Between | 1,916 | 4,390 |
| Total | \$39,392 | \$24,381 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$21,467 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (509) |
| Total | \$20,958 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,959

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,884) |
| 2022 | (199) |
| 2023 | 3,650 |
| 2024 | 8,732 |
| 2025 | 2,594 |
| Thereafter | 2,118 |
| Total | \$15,011 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$174,966 | \$32,852 | (\$82,290) |

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,468 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (4,320) |
| - Net Difference Between Projected and Actual Investment | 30,026 |
| - Change of Assumptions | 8,944 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,265) |
| Pension Expense/Income | 20,958 |
| Contributions | (21,959) |
| Total Activity in FY 2020 | 31,384 |
| Net Pension Liability as of 2020 | \$32,852 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$2,102,167 Proportionate Share: 0.0022670

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$10,344 | \$550,445 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$343,626 | \$56,250 |
| Net Difference Between Projected and Actual | 279,782 | 0 |
| Change of Assumptions | 4,528 | 278,713 |
| Changes in Proportion and Differences Between | 136,622 | 16,219 |
| Total | \$764,558 | \$351,182 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$359,694 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 18,867 |
| Total | \$378,561 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,845

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$4,176) |
| 2022 | 24,059 |
| 2023 | 86,970 |
| 2024 | 166,195 |
| 2025 | 62,989 |
| Thereafter | 77,339 |
| Total | \$413,376 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,931,610 | \$550,445 | (\$1,378,793) |

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$10,344 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 136,092 |
| - Net Difference Between Projected and Actual Investment | 373,688 |
| - Change of Assumptions | (95,870) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 120,475 |
| Pension Expense/Income | 378,561 |
| Contributions | (372,845) |
| Total Activity in FY 2020 | 540,101 |
| Net Pension Liability as of 2020 | \$550,445 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$4,227,849 Proportionate Share: 0.0045594

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$19,776 | \$1,107,058 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$691,102 | \$113,130 |
| Net Difference Between Projected and Actual | 562,699 | 0 |
| Change of Assumptions | 9,106 | 560,549 |
| Changes in Proportion and Differences Between | 285,679 | 36,534 |
| Total | \$1,548,586 | \$710,213 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$723,418 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 38,035 |
| Total | \$761,453 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$749,326

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$8,312) |
| 2022 | 48,475 |
| 2023 | 178,470 |
| 2024 | 337,554 |
| 2025 | 126,458 |
| Thereafter | 155,728 |
| Total | \$838,373 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$5,896,066 | \$1,107,058 | (\$2,773,035) |

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

| | |
|---|--------------------|
| Net Pension Liability as of 2019 | \$19,776 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 288,747 |
| - Net Difference Between Projected and Actual Investment | 742,228 |
| - Change of Assumptions | (210,540) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 254,720 |
| Pension Expense/Income | 761,453 |
| Contributions | (749,326) |
| Total Activity in FY 2020 | 1,087,282 |
| Net Pension Liability as of 2020 | \$1,107,058 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$186,181 Proportionate Share: 0.0002008

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$1,635 | \$48,756 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$30,437 | \$4,982 |
| Net Difference Between Projected and Actual | 24,782 | 0 |
| Change of Assumptions | 401 | 24,687 |
| Changes in Proportion and Differences Between | 3,677 | 2,929 |
| Total | \$59,297 | \$32,598 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$31,860 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 106 |
| Total | \$31,966 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,582

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$1,935) |
| 2022 | 566 |
| 2023 | 6,507 |
| 2024 | 13,367 |
| 2025 | 4,147 |
| Thereafter | 4,047 |
| Total | \$26,699 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$259,668 | \$48,756 | (\$122,127) |

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$1,635 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,544 |
| - Net Difference Between Projected and Actual Investment | 39,624 |
| - Change of Assumptions | 3,897 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,672 |
| Pension Expense/Income | 31,966 |
| Contributions | (32,582) |
| Total Activity in FY 2020 | 47,121 |
| Net Pension Liability as of 2020 | \$48,756 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$446,931 Proportionate Share: 0.0004820

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,238 | \$117,033 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$73,060 | \$11,960 |
| Net Difference Between Projected and Actual | 59,486 | 0 |
| Change of Assumptions | 963 | 59,259 |
| Changes in Proportion and Differences Between | 5,620 | 3,201 |
| Total | \$139,129 | \$74,420 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$76,477 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 113 |
| Total | \$76,590 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,212

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,787) |
| 2022 | 1,217 |
| 2023 | 15,664 |
| 2024 | 32,652 |
| 2025 | 10,092 |
| Thereafter | 9,871 |
| Total | \$64,709 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$623,307 | \$117,033 | (\$293,153) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,238 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (875) |
| - Net Difference Between Projected and Actual Investment | 97,955 |
| - Change of Assumptions | 14,752 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,585 |
| Pension Expense/Income | 76,590 |
| Contributions | (78,212) |
| Total Activity in FY 2020 | 112,795 |
| Net Pension Liability as of 2020 | \$117,033 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$380,306 Proportionate Share: 0.0004101

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,932 | \$99,575 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$62,162 | \$10,176 |
| Net Difference Between Projected and Actual | 50,613 | 0 |
| Change of Assumptions | 819 | 50,419 |
| Changes in Proportion and Differences Between | 24,370 | 5,467 |
| Total | \$137,964 | \$66,062 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$65,069 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,288 |
| Total | \$71,357 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,554

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | \$2,122 |
| 2022 | 7,230 |
| 2023 | 19,056 |
| 2024 | 28,775 |
| 2025 | 8,049 |
| Thereafter | 6,670 |
| Total | \$71,902 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$530,328 | \$99,575 | (\$249,424) |

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,932 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (5,514) |
| - Net Difference Between Projected and Actual Investment | 86,305 |
| - Change of Assumptions | 18,174 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,125) |
| Pension Expense/Income | 71,357 |
| Contributions | (66,554) |
| Total Activity in FY 2020 | 95,643 |
| Net Pension Liability as of 2020 | \$99,575 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$615,032 Proportionate Share: 0.0006633

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$5,113 | \$161,054 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$100,541 | \$16,458 |
| Net Difference Between Projected and Actual | 81,861 | 0 |
| Change of Assumptions | 1,325 | 81,548 |
| Changes in Proportion and Differences Between | 38,527 | 1,408 |
| Total | \$222,254 | \$99,414 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$105,243 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 9,485 |
| Total | \$114,728 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,630

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | \$2,744 |
| 2022 | 11,006 |
| 2023 | 30,133 |
| 2024 | 47,979 |
| 2025 | 15,162 |
| Thereafter | 15,816 |
| Total | \$122,840 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$857,758 | \$161,054 | (\$403,420) |

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$5,113 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 9,303 |
| - Net Difference Between Projected and Actual Investment | 128,279 |
| - Change of Assumptions | 7,918 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,343 |
| Pension Expense/Income | 114,728 |
| Contributions | (107,630) |
| Total Activity in FY 2020 | 155,941 |
| Net Pension Liability as of 2020 | \$161,054 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7872200

Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$340,611 Proportionate Share: 0.0003673

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,200 | \$89,183 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$55,674 | \$9,114 |
| Net Difference Between Projected and Actual | 45,330 | 0 |
| Change of Assumptions | 734 | 45,157 |
| Changes in Proportion and Differences Between | 29,950 | 9,753 |
| Total | \$131,688 | \$64,024 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$58,278 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,476 |
| Total | \$63,754 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,606

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | \$1,743 |
| 2022 | 6,318 |
| 2023 | 16,910 |
| 2024 | 26,391 |
| 2025 | 8,144 |
| Thereafter | 8,158 |
| Total | \$67,664 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$474,980 | \$89,183 | (\$223,392) |

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$3,200 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (238) |
| - Net Difference Between Projected and Actual Investment | 74,379 |
| - Change of Assumptions | 10,737 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,043) |
| Pension Expense/Income | 63,754 |
| Contributions | (59,606) |
| Total Activity in FY 2020 | 85,983 |
| Net Pension Liability as of 2020 | \$89,183 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$470,006 Proportionate Share: 0.0005069

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,589 | \$123,079 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$76,835 | \$12,577 |
| Net Difference Between Projected and Actual | 62,559 | 0 |
| Change of Assumptions | 1,012 | 62,320 |
| Changes in Proportion and Differences Between | 7,357 | 3,960 |
| Total | \$147,763 | \$78,857 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$80,427 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 828 |
| Total | \$81,255 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,251

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,324) |
| 2022 | 1,990 |
| 2023 | 16,607 |
| 2024 | 34,354 |
| 2025 | 11,074 |
| Thereafter | 9,205 |
| Total | \$68,906 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$655,506 | \$123,079 | (\$308,297) |

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,589 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (2,852) |
| - Net Difference Between Projected and Actual Investment | 104,216 |
| - Change of Assumptions | 17,793 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 329 |
| Pension Expense/Income | 81,255 |
| Contributions | (82,251) |
| Total Activity in FY 2020 | 118,490 |
| Net Pension Liability as of 2020 | \$123,079 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$290,179 Proportionate Share: 0.0003129

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$2,799 | \$75,975 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$47,429 | \$7,764 |
| Net Difference Between Projected and Actual | 38,617 | 0 |
| Change of Assumptions | 625 | 38,469 |
| Changes in Proportion and Differences Between | 18,223 | 7,041 |
| Total | \$104,894 | \$53,274 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$49,646 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,107 |
| Total | \$52,753 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,781

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$73) |
| 2022 | 3,824 |
| 2023 | 12,847 |
| 2024 | 21,975 |
| 2025 | 6,659 |
| Thereafter | 6,388 |
| Total | \$51,620 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$404,632 | \$75,975 | (\$190,306) |

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$2,799 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (1,269) |
| - Net Difference Between Projected and Actual Investment | 64,026 |
| - Change of Assumptions | 10,405 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,958) |
| Pension Expense/Income | 52,753 |
| Contributions | (50,781) |
| Total Activity in FY 2020 | 73,176 |
| Net Pension Liability as of 2020 | \$75,975 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$391,128 Proportionate Share: 0.0004218

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,350 | \$102,416 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$63,935 | \$10,466 |
| Net Difference Between Projected and Actual | 52,057 | 0 |
| Change of Assumptions | 842 | 51,858 |
| Changes in Proportion and Differences Between | 15,632 | 13,031 |
| Total | \$132,466 | \$75,355 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$66,925 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (24) |
| Total | \$66,901 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,447

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$4,313) |
| 2022 | 941 |
| 2023 | 13,104 |
| 2024 | 27,872 |
| 2025 | 9,519 |
| Thereafter | 9,988 |
| Total | \$57,111 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$545,458 | \$102,416 | (\$256,539) |

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$3,350 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 4,474 |
| - Net Difference Between Projected and Actual Investment | 82,469 |
| - Change of Assumptions | 6,733 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,936 |
| Pension Expense/Income | 66,901 |
| Contributions | (68,447) |
| Total Activity in FY 2020 | 99,066 |
| Net Pension Liability as of 2020 | \$102,416 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$2,817,513 Proportionate Share: 0.0030384

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$27,677 | \$737,747 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$460,553 | \$75,390 |
| Net Difference Between Projected and Actual | 374,985 | 0 |
| Change of Assumptions | 6,069 | 373,552 |
| Changes in Proportion and Differences Between | 55,973 | 137,896 |
| Total | \$897,580 | \$586,838 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$482,088 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (17,647) |
| Total | \$464,441 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$493,064

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$48,532) |
| 2022 | (10,689) |
| 2023 | 76,927 |
| 2024 | 183,307 |
| 2025 | 48,267 |
| Thereafter | 61,462 |
| Total | \$310,742 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,929,159 | \$737,747 | (\$1,847,960) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$27,677 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (19,628) |
| - Net Difference Between Projected and Actual Investment | 626,249 |
| - Change of Assumptions | 109,635 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 22,437 |
| Pension Expense/Income | 464,441 |
| Contributions | (493,064) |
| Total Activity in FY 2020 | 710,070 |
| Net Pension Liability as of 2020 | \$737,747 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$37,001 Proportionate Share: 0.0000399

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$386 | \$9,688 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$6,048 | \$990 |
| Net Difference Between Projected and Actual | 4,924 | 0 |
| Change of Assumptions | 80 | 4,905 |
| Changes in Proportion and Differences Between | 79 | 2,841 |
| Total | \$11,131 | \$8,736 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$6,331 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (416) |
| Total | \$5,915 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,317

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2021 | (\$820) |
| 2022 | (323) |
| 2023 | 828 |
| 2024 | 2,225 |
| 2025 | 408 |
| Thereafter | 77 |
| Total | \$2,395 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$51,597 | \$9,688 | (\$24,267) |

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

| | |
|---|----------------|
| Net Pension Liability as of 2019 | \$386 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (590) |
| - Net Difference Between Projected and Actual Investment | 8,430 |
| - Change of Assumptions | 1,832 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,968) |
| Pension Expense/Income | 5,915 |
| Contributions | (4,317) |
| Total Activity in FY 2020 | 9,302 |
| Net Pension Liability as of 2020 | \$9,688 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$2,242,755 Proportionate Share: 0.0024186

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$19,100 | \$587,255 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$366,605 | \$60,012 |
| Net Difference Between Projected and Actual | 298,492 | 0 |
| Change of Assumptions | 4,831 | 297,351 |
| Changes in Proportion and Differences Between | 35,957 | 80,614 |
| Total | \$705,885 | \$437,977 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$383,747 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,121) |
| Total | \$376,626 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$392,481

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$31,707) |
| 2022 | (1,583) |
| 2023 | 68,161 |
| 2024 | 152,840 |
| 2025 | 42,724 |
| Thereafter | 37,473 |
| Total | \$267,908 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$3,127,654 | \$587,255 | (\$1,470,997) |

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$19,100 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 27,248 |
| - Net Difference Between Projected and Actual Investment | 471,889 |
| - Change of Assumptions | 36,738 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 48,135 |
| Pension Expense/Income | 376,626 |
| Contributions | (392,481) |
| Total Activity in FY 2020 | 568,155 |
| Net Pension Liability as of 2020 | \$587,255 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$434,769 Proportionate Share: 0.0004689

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$4,317 | \$113,853 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$71,075 | \$11,635 |
| Net Difference Between Projected and Actual | 57,869 | 0 |
| Change of Assumptions | 937 | 57,648 |
| Changes in Proportion and Differences Between | 137 | 37,486 |
| Total | \$130,018 | \$106,769 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$74,398 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,644) |
| Total | \$68,754 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,085

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$10,409) |
| 2022 | (4,569) |
| 2023 | 8,952 |
| 2024 | 25,369 |
| 2025 | 4,021 |
| Thereafter | (115) |
| Total | \$23,249 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$606,366 | \$113,853 | (\$285,186) |

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$4,317 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (3,694) |
| - Net Difference Between Projected and Actual Investment | 97,058 |
| - Change of Assumptions | 17,704 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,799 |
| Pension Expense/Income | 68,754 |
| Contributions | (76,085) |
| Total Activity in FY 2020 | 109,536 |
| Net Pension Liability as of 2020 | \$113,853 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7880100
 Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$434,882 Proportionate Share: 0.0004690

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$3,669 | \$113,877 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$71,090 | \$11,637 |
| Net Difference Between Projected and Actual | 57,882 | 0 |
| Change of Assumptions | 937 | 57,661 |
| Changes in Proportion and Differences Between | 7,358 | 40,949 |
| Total | \$137,267 | \$110,247 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$74,414 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,150) |
| Total | \$69,264 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,105

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | (\$9,918) |
| 2022 | (4,077) |
| 2023 | 9,447 |
| 2024 | 25,868 |
| 2025 | 4,515 |
| Thereafter | 1,185 |
| Total | \$27,020 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$606,495 | \$113,877 | (\$285,247) |

1977 Fund Net Pension Liability - Unaudited
TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

| | |
|---|---|
| Net Pension Liability as of 2019 | \$3,669 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 5,794 |
| - Net Difference Between Projected and Actual Investment | 91,189 |
| - Change of Assumptions | 6,522 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,544 |
| Pension Expense/Income | 69,264 |
| Contributions | (76,105) |
| Total Activity in FY 2020 | 110,208 |
| Net Pension Liability as of 2020 | \$113,877 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$44,308 Proportionate Share: 0.0000478

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$11,606 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$7,245 | \$1,186 |
| Net Difference Between Projected and Actual | 5,899 | 0 |
| Change of Assumptions | 95 | 5,877 |
| Changes in Proportion and Differences Between | 4,909 | 0 |
| Total | \$18,148 | \$7,063 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$7,584 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 691 |
| Total | \$8,275 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,754

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2021 | \$204 |
| 2022 | 799 |
| 2023 | 2,178 |
| 2024 | 3,851 |
| 2025 | 1,675 |
| Thereafter | 2,378 |
| Total | \$11,085 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$61,813 | \$11,606 | (\$29,072) |

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

| | |
|---|-----------------|
| Net Pension Liability as of 2019 | \$0 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,059 |
| - Net Difference Between Projected and Actual Investment | 5,899 |
| - Change of Assumptions | (5,782) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,909 |
| Pension Expense/Income | 8,275 |
| Contributions | (7,754) |
| Total Activity in FY 2020 | 11,606 |
| Net Pension Liability as of 2020 | \$11,606 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7882100
 Submission Unit Name: TOWN OF SYRACUSE POLICE DEPARTMENT

Wages: \$549,295 Proportionate Share: 0.0005924

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$143,839 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$89,795 | \$14,699 |
| Net Difference Between Projected and Actual | 73,111 | 0 |
| Change of Assumptions | 1,183 | 72,832 |
| Changes in Proportion and Differences Between | 60,747 | 16,098 |
| Total | \$224,836 | \$103,629 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$93,993 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,279 |
| Total | \$100,272 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,640

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | \$258 |
| 2022 | 7,636 |
| 2023 | 24,719 |
| 2024 | 45,460 |
| 2025 | 18,489 |
| Thereafter | 24,645 |
| Total | \$121,207 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$766,072 | \$143,839 | (\$360,299) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF SYRACUSE POLICE DEPARTMENT - 7882100

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$0 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 75,096 |
| - Net Difference Between Projected and Actual Investment | 73,111 |
| - Change of Assumptions | (71,649) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 44,649 |
| Pension Expense/Income | 100,272 |
| Contributions | (77,640) |
| Total Activity in FY 2020 | 143,839 |
| Net Pension Liability as of 2020 | \$143,839 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7883200
 Submission Unit Name: MIDDLEBURY TOWNSHIP FIRE DEPARTMENT

Wages: \$1,572,480 Proportionate Share: 0.0016958

| | June 30, 2019 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$411,753 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$257,045 | \$42,077 |
| Net Difference Between Projected and Actual | 209,288 | 0 |
| Change of Assumptions | 3,387 | 208,488 |
| Changes in Proportion and Differences Between | 173,891 | 194,533 |
| Total | \$643,611 | \$445,098 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$269,064 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,904) |
| Total | \$266,160 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,920

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2021 | (\$20,142) |
| 2022 | 979 |
| 2023 | 49,880 |
| 2024 | 109,252 |
| 2025 | 32,045 |
| Thereafter | 26,499 |
| Total | \$198,513 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.75%) | Current (6.75%) | 1% Increase (7.75%) |
| \$2,192,953 | \$411,753 | (\$1,031,388) |

1977 Fund Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP FIRE DEPARTMENT - 7883200

| | |
|---|------------------|
| Net Pension Liability as of 2019 | \$0 |
| Activity in FY 2020 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 214,968 |
| - Net Difference Between Projected and Actual Investment | 209,288 |
| - Change of Assumptions | (205,101) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (20,642) |
| Pension Expense/Income | 266,160 |
| Contributions | (52,920) |
| Total Activity in FY 2020 | 411,753 |
| Net Pension Liability as of 2020 | \$411,753 |