

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1005
 Submission Unit Name: ADAMS CENTRAL COMM SCHOOLS

Wages: \$4,391,463 Proportionate Share: 0.0012730

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$176,155)	\$99,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,991	\$222,221
Net Difference Between Projected and Actual	158,001	0
Change of Assumptions	192,035	373,487
Changes in Proportion and Differences Between	47,576	190,917
Total	\$464,603	\$786,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,136)
Total	\$252,301

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,809

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,003)
2020	(27,200)
2021	4,534
2022	13,272
2023	(52,099)
Thereafter	(219,526)
Total	(\$322,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,516,864	\$99,219	(\$1,047,194)

TRF 1996 Net Pension Liability - Unaudited

ADAMS CENTRAL COMM SCHOOLS - 1005

Net Pension Liability as of June 30, 2019	(\$176,155)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,167)
- Net Difference Between Projected and Actual Investment	254,422
- Change of Assumptions	10,713
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,914
Pension Expense/Income	252,301
Contributions	(239,809)
Total Activity in FY 2018	275,374
Net Pension Liability as of June 30, 2020	\$99,219

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Measurement Date of June 30, 2020

Submission Unit #: 1006
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$3,764,227 Proportionate Share: 0.0010912

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$160,194)	\$85,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,424	\$190,485
Net Difference Between Projected and Actual	135,436	0
Change of Assumptions	164,610	320,149
Changes in Proportion and Differences Between	19,656	160,410
Total	\$377,126	\$671,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,400)
Total	\$213,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,974

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,574)
2020	(25,742)
2021	1,460
2022	8,950
2023	(47,085)
Thereafter	(193,927)
Total	(\$293,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,300,237	\$85,049	(\$897,642)

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SOUTH ADAMS SCHOOLS - 1006

Net Pension Liability as of June 30, 2019	(\$160,194)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,692)
- Net Difference Between Projected and Actual Investment	223,120
- Change of Assumptions	19,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,730
Pension Expense/Income	213,844
Contributions	(205,974)
Total Activity in FY 2018	245,243
Net Pension Liability as of June 30, 2020	\$85,049

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Measurement Date of June 30, 2020

Submission Unit #: 1007
 Submission Unit Name: NORTH ADAMS COMM SCHOOLS

Wages: \$5,472,473 Proportionate Share: 0.0015864

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$221,206)	\$123,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,483	\$276,930
Net Difference Between Projected and Actual	196,899	0
Change of Assumptions	239,312	465,436
Changes in Proportion and Differences Between	47,656	220,793
Total	\$567,350	\$963,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,776)
Total	\$314,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,352

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,011)
2020	(33,809)
2021	5,738
2022	16,626
2023	(64,839)
Thereafter	(268,514)
Total	(\$395,809)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,890,301	\$123,645	(\$1,305,002)

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NORTH ADAMS COMM SCHOOLS - 1007

Net Pension Liability as of June 30, 2019	(\$221,206)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,376)
- Net Difference Between Projected and Actual Investment	317,979
- Change of Assumptions	15,188
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,910
Pension Expense/Income	314,502
Contributions	(293,352)
Total Activity in FY 2018	344,851
Net Pension Liability as of June 30, 2020	\$123,645

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Measurement Date of June 30, 2020

Submission Unit #: 2013
 Submission Unit Name: FORT WAYNE COMM SCHOOLS

Wages: \$98,738,361 Proportionate Share: 0.0286234

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$4,235,230)	\$2,230,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,506,287	\$4,996,639
Net Difference Between Projected and Actual	3,552,645	0
Change of Assumptions	4,317,898	8,397,860
Changes in Proportion and Differences Between	2,242,314	6,202,034
Total	\$11,619,144	\$19,596,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,013,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(425,030)
Total	\$5,588,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,378,806

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,006,676)
2020	(696,311)
2021	17,237
2022	213,698
2023	(1,256,174)
Thereafter	(5,249,163)
Total	(\$7,977,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,106,686	\$2,230,930	(\$23,546,144)

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FORT WAYNE COMM SCHOOLS - 2013

Net Pension Liability as of June 30, 2019	(\$4,235,230)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(387,344)
- Net Difference Between Projected and Actual Investment	5,870,850
- Change of Assumptions	540,209
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	232,957
Pension Expense/Income	5,588,294
Contributions	(5,378,806)
Total Activity in FY 2018	6,466,160
Net Pension Liability as of June 30, 2020	\$2,230,930

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Measurement Date of June 30, 2020

Submission Unit #: 2016
 Submission Unit Name: EAST ALLEN CO SCHOOLS

Wages: \$34,307,021 Proportionate Share: 0.0099453

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,386,340)	\$775,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$523,365	\$1,736,100
Net Difference Between Projected and Actual	1,234,379	0
Change of Assumptions	1,500,269	2,917,866
Changes in Proportion and Differences Between	282,608	1,225,770
Total	\$3,540,621	\$5,879,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,089,350
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,323)
Total	\$1,983,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,877,611

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$308,419)
2020	(200,582)
2021	47,343
2022	115,604
2023	(395,108)
Thereafter	(1,597,953)
Total	(\$2,339,115)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,850,487	\$775,144	(\$8,181,190)

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EAST ALLEN CO SCHOOLS - 2016

Net Pension Liability as of June 30, 2019	(\$1,386,340)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(197,012)
- Net Difference Between Projected and Actual Investment	1,993,209
- Change of Assumptions	94,748
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	165,123
Pension Expense/Income	1,983,027
Contributions	(1,877,611)
Total Activity in FY 2018	2,161,484
Net Pension Liability as of June 30, 2020	\$775,144

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Measurement Date of June 30, 2020

Submission Unit #: 2017
 Submission Unit Name: NORTHWEST ALLEN CO SCHOOLS

Wages: \$23,817,812 Proportionate Share: 0.0069046

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$989,352)	\$538,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$363,350	\$1,205,300
Net Difference Between Projected and Actual	856,977	0
Change of Assumptions	1,041,573	2,025,750
Changes in Proportion and Differences Between	361,733	843,083
Total	\$2,623,633	\$4,074,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,450,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,048)
Total	\$1,406,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,304,351

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$184,353)
2020	(109,486)
2021	62,637
2022	110,028
2023	(244,538)
Thereafter	(1,084,788)
Total	(\$1,450,500)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,227,291	\$538,150	(\$5,679,853)

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NORTHWEST ALLEN CO SCHOOLS - 2017

Net Pension Liability as of June 30, 2019	(\$989,352)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(117,086)
- Net Difference Between Projected and Actual Investment	1,398,511
- Change of Assumptions	95,097
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,832
Pension Expense/Income	1,406,499
Contributions	(1,304,351)
Total Activity in FY 2018	1,527,502
Net Pension Liability as of June 30, 2020	\$538,150

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Measurement Date of June 30, 2020

Submission Unit #: 2018
 Submission Unit Name: MSD OF SOUTHWEST ALLEN CO

Wages: \$26,099,633 Proportionate Share: 0.0075661

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,067,732)	\$589,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$398,161	\$1,320,775
Net Difference Between Projected and Actual	939,080	0
Change of Assumptions	1,141,362	2,219,829
Changes in Proportion and Differences Between	264,704	921,706
Total	\$2,743,307	\$4,462,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,589,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,243)
Total	\$1,519,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,432,391

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$223,991)
2020	(141,952)
2021	46,662
2022	98,594
2023	(289,942)
Thereafter	(1,208,374)
Total	(\$1,719,003)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,015,512	\$589,708	(\$6,224,015)

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MSD OF SOUTHWEST ALLEN CO - 2018

Net Pension Liability as of June 30, 2019	(\$1,067,732)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(140,323)
- Net Difference Between Projected and Actual Investment	1,523,516
- Change of Assumptions	86,311
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,052
Pension Expense/Income	1,519,275
Contributions	(1,432,391)
Total Activity in FY 2018	1,657,440
Net Pension Liability as of June 30, 2020	\$589,708

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Schedule of Employer Allocation and Pension Amounts

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Submission Unit #: 3011
 Submission Unit Name: FLAT ROCK HAWCREEK SCHOOL CORP

Wages: \$2,880,394 Proportionate Share: 0.0008350

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$116,163)	\$65,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,941	\$145,762
Net Difference Between Projected and Actual	103,638	0
Change of Assumptions	125,961	244,982
Changes in Proportion and Differences Between	31,566	113,797
Total	\$305,106	\$504,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,334)
Total	\$166,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,857

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,304)
2020	(17,250)
2021	3,566
2022	9,297
2023	(33,582)
Thereafter	(135,162)
Total	(\$199,435)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$994,958	\$65,081	(\$686,887)

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FLAT ROCK HAWCREEK SCHOOL CORP - 3011

Net Pension Liability as of June 30, 2019	(\$116,163)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,712)
- Net Difference Between Projected and Actual Investment	167,221
- Change of Assumptions	7,700
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,806
Pension Expense/Income	166,086
Contributions	(154,857)
Total Activity in FY 2018	181,244
Net Pension Liability as of June 30, 2020	\$65,081

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Measurement Date of June 30, 2020

Submission Unit #: 3013
 Submission Unit Name: BARTHOLOMEW CONS SCHOOL CORP

Wages: \$37,524,015 Proportionate Share: 0.0108779

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,577,636)	\$847,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$572,442	\$1,898,899
Net Difference Between Projected and Actual	1,350,130	0
Change of Assumptions	1,640,953	3,191,483
Changes in Proportion and Differences Between	209,010	1,475,957
Total	\$3,772,535	\$6,566,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,285,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$142,729)
Total	\$2,142,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,045,065

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$363,776)
2020	(245,827)
2021	25,347
2022	100,009
2023	(458,594)
Thereafter	(1,850,963)
Total	(\$2,793,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,961,742	\$847,832	(\$8,948,364)

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BARTHOLOMEW CONS SCHOOL CORP - 3013

Net Pension Liability as of June 30, 2019	(\$1,577,636)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(170,577)
- Net Difference Between Projected and Actual Investment	2,213,669
- Change of Assumptions	170,498
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,397
Pension Expense/Income	2,142,546
Contributions	(2,045,065)
Total Activity in FY 2018	2,425,468
Net Pension Liability as of June 30, 2020	\$847,832

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Submission Unit #: 4005
 Submission Unit Name: BENTON COMM SCHOOL CORP

Wages: \$5,240,187 Proportionate Share: 0.0015191

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$230,257)	\$118,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,942	\$265,181
Net Difference Between Projected and Actual	188,546	0
Change of Assumptions	229,159	445,691
Changes in Proportion and Differences Between	21,320	225,806
Total	\$518,967	\$936,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,824)
Total	\$296,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,155

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$53,694)
2020	(37,222)
2021	647
2022	11,074
2023	(66,935)
Thereafter	(271,581)
Total	(\$417,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,810,109	\$118,400	(\$1,249,640)

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BENTON COMM SCHOOL CORP - 4005

Net Pension Liability as of June 30, 2019	(\$230,257)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,538)
- Net Difference Between Projected and Actual Investment	314,580
- Change of Assumptions	34,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,802
Pension Expense/Income	296,315
Contributions	(287,155)
Total Activity in FY 2018	348,657
Net Pension Liability as of June 30, 2020	\$118,400

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Submission Unit #: 5003
 Submission Unit Name: BLACKFORD CO SCHOOLS

Wages: \$4,589,346 Proportionate Share: 0.0013304

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$184,832)	\$103,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,011	\$232,241
Net Difference Between Projected and Actual	165,125	0
Change of Assumptions	200,694	390,328
Changes in Proportion and Differences Between	44,820	196,859
Total	\$480,650	\$819,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$279,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,264)
Total	\$262,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,280

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$44,299)
2020	(29,873)
2021	3,292
2022	12,424
2023	(55,895)
Thereafter	(224,427)
Total	(\$338,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,585,260	\$103,692	(\$1,094,412)

TRF 1996 Net Pension Liability - Unaudited

BLACKFORD CO SCHOOLS - 5003

Net Pension Liability as of June 30, 2019	(\$184,832)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,810)
- Net Difference Between Projected and Actual Investment	266,295
- Change of Assumptions	11,997
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,090
Pension Expense/Income	262,232
Contributions	(257,280)
Total Activity in FY 2018	288,524
Net Pension Liability as of June 30, 2020	\$103,692

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Measurement Date of June 30, 2020

Submission Unit #: 6003
 Submission Unit Name: ZIONSVILLE COMM SCHOOLS

Wages: \$26,893,411 Proportionate Share: 0.0077962

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,069,586)	\$607,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,270	\$1,360,942
Net Difference Between Projected and Actual	967,639	0
Change of Assumptions	1,176,073	2,287,338
Changes in Proportion and Differences Between	286,369	950,682
Total	\$2,840,351	\$4,598,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,637,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,680)
Total	\$1,565,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,469,897

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$231,104)
2020	(146,569)
2021	47,781
2022	101,291
2023	(299,060)
Thereafter	(1,230,950)
Total	(\$1,758,611)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,289,691	\$607,642	(\$6,413,300)

TRF 1996 Net Pension Liability - Unaudited

ZIONSVILLE COMM SCHOOLS - 6003

Net Pension Liability as of June 30, 2019	(\$1,069,586)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(167,023)
- Net Difference Between Projected and Actual Investment	1,553,090
- Change of Assumptions	55,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,345
Pension Expense/Income	1,565,178
Contributions	(1,469,897)
Total Activity in FY 2018	1,677,228
Net Pension Liability as of June 30, 2020	\$607,642

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Measurement Date of June 30, 2020

Submission Unit #: 6013
 Submission Unit Name: LEBANON COMM SCHOOL CORP

Wages: \$12,739,742 Proportionate Share: 0.0036931

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$555,372)	\$287,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$194,347	\$644,685
Net Difference Between Projected and Actual	458,376	0
Change of Assumptions	557,112	1,083,524
Changes in Proportion and Differences Between	33,170	655,157
Total	\$1,243,005	\$2,383,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$775,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,484)
Total	\$706,378

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$700,655

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$144,529)
2020	(104,485)
2021	(12,420)
2022	12,928
2023	(176,720)
Thereafter	(715,135)
Total	(\$1,140,361)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,400,574	\$287,843	(\$3,038,013)

TRF 1996 Net Pension Liability - Unaudited

LEBANON COMM SCHOOL CORP - 6013

Net Pension Liability as of June 30, 2019	(\$555,372)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,436)
- Net Difference Between Projected and Actual Investment	762,366
- Change of Assumptions	79,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,124
Pension Expense/Income	706,378
Contributions	(700,655)
Total Activity in FY 2018	843,215
Net Pension Liability as of June 30, 2020	\$287,843

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 6015
 Submission Unit Name: WESTERN BOONE COMM SCHOOL CORP

Wages: \$5,286,933 Proportionate Share: 0.0015326

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$222,815)	\$119,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,652	\$267,538
Net Difference Between Projected and Actual	190,221	0
Change of Assumptions	231,196	449,652
Changes in Proportion and Differences Between	20,962	200,552
Total	\$523,031	\$917,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,889)
Total	\$302,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,027

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,032)
2020	(34,414)
2021	3,792
2022	14,311
2023	(64,391)
Thereafter	(262,977)
Total	(\$394,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,826,195	\$119,452	(\$1,260,745)

TRF 1996 Net Pension Liability - Unaudited

WESTERN BOONE COMM SCHOOL CORP - 6015

Net Pension Liability as of June 30, 2019	(\$222,815)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,636)
- Net Difference Between Projected and Actual Investment	312,182
- Change of Assumptions	24,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,051
Pension Expense/Income	302,086
Contributions	(289,027)
Total Activity in FY 2018	342,267
Net Pension Liability as of June 30, 2020	\$119,452

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 7001
 Submission Unit Name: BROWN CO SCHOOL CORP

Wages: \$6,395,458 Proportionate Share: 0.0018540

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$283,052)	\$144,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,565	\$323,643
Net Difference Between Projected and Actual	230,113	0
Change of Assumptions	279,680	543,948
Changes in Proportion and Differences Between	30,646	362,085
Total	\$638,004	\$1,229,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$389,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$36,796)
Total	\$352,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$350,743

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$74,470)
2020	(54,367)
2021	(8,148)
2022	4,577
2023	(90,630)
Thereafter	(368,634)
Total	(\$591,672)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,209,164	\$144,502	(\$1,525,135)

TRF 1996 Net Pension Liability - Unaudited

BROWN CO SCHOOL CORP - 7001

Net Pension Liability as of June 30, 2019	(\$283,052)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,695)
- Net Difference Between Projected and Actual Investment	385,045
- Change of Assumptions	44,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,737
Pension Expense/Income	352,700
Contributions	(350,743)
Total Activity in FY 2018	427,554
Net Pension Liability as of June 30, 2020	\$144,502

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8006
 Submission Unit Name: CARROLL CONS SCHOOL CORP

Wages: \$3,506,369 Proportionate Share: 0.0010165

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$149,032)	\$79,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,493	\$177,445
Net Difference Between Projected and Actual	126,165	0
Change of Assumptions	153,341	298,232
Changes in Proportion and Differences Between	45,936	142,029
Total	\$378,935	\$617,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,560)
Total	\$203,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,843

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$30,215)
2020	(19,193)
2021	6,147
2022	13,124
2023	(39,075)
Thereafter	(169,559)
Total	(\$238,771)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,211,227	\$79,227	(\$836,192)

TRF 1996 Net Pension Liability - Unaudited

CARROLL CONS SCHOOL CORP - 8006

Net Pension Liability as of June 30, 2019	(\$149,032)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,761)
- Net Difference Between Projected and Actual Investment	207,740
- Change of Assumptions	17,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,446
Pension Expense/Income	203,991
Contributions	(192,843)
Total Activity in FY 2018	228,259
Net Pension Liability as of June 30, 2020	\$79,227

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8009
 Submission Unit Name: DELPHI COMM SCHOOL CORP

Wages: \$4,114,399 Proportionate Share: 0.0011927

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$177,433)	\$92,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,765	\$208,203
Net Difference Between Projected and Actual	148,034	0
Change of Assumptions	179,921	349,928
Changes in Proportion and Differences Between	34,088	166,088
Total	\$424,808	\$724,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,143)
Total	\$236,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,061

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$38,381)
2020	(25,449)
2021	4,284
2022	12,470
2023	(48,778)
Thereafter	(203,557)
Total	(\$299,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,421,181	\$92,960	(\$981,137)

TRF 1996 Net Pension Liability - Unaudited

DELPHI COMM SCHOOL CORP - 8009

Net Pension Liability as of June 30, 2019	(\$177,433)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,439)
- Net Difference Between Projected and Actual Investment	245,154
- Change of Assumptions	23,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,762
Pension Expense/Income	236,424
Contributions	(224,061)
Total Activity in FY 2018	270,393
Net Pension Liability as of June 30, 2020	\$92,960

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 9001
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOL CORPORATION

Wages: \$12,712,581 Proportionate Share: 0.0036853

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$555,745)	\$287,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193,936	\$643,324
Net Difference Between Projected and Actual	457,408	0
Change of Assumptions	555,935	1,081,235
Changes in Proportion and Differences Between	16,387	691,405
Total	\$1,223,666	\$2,415,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$774,223
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,895)
Total	\$698,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$696,119

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$150,783)
2020	(110,823)
2021	(18,953)
2022	6,342
2023	(182,906)
Thereafter	(735,175)
Total	(\$1,192,298)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,391,280	\$287,235	(\$3,031,597)

TRF 1996 Net Pension Liability - Unaudited
LOGANSPOUR COMMUNITY SCHOOL CORPORATION - 9001

Net Pension Liability as of June 30, 2019	(\$555,745)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,212)
- Net Difference Between Projected and Actual Investment	761,602
- Change of Assumptions	80,958
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,423
Pension Expense/Income	698,328
Contributions	(696,119)
Total Activity in FY 2018	842,980
Net Pension Liability as of June 30, 2020	\$287,235

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 9002
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORP

Wages: \$2,952,877 Proportionate Share: 0.0008560

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$123,116)	\$66,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,046	\$149,428
Net Difference Between Projected and Actual	106,244	0
Change of Assumptions	129,129	251,143
Changes in Proportion and Differences Between	27,135	121,927
Total	\$307,554	\$522,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,405)
Total	\$169,427

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,045

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,799)
2020	(18,518)
2021	2,821
2022	8,697
2023	(35,261)
Thereafter	(144,884)
Total	(\$214,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,019,981	\$66,717	(\$704,162)

TRF 1996 Net Pension Liability - Unaudited

PIONEER REGIONAL SCHOOL CORP - 9002

Net Pension Liability as of June 30, 2019	(\$123,116)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,179)
- Net Difference Between Projected and Actual Investment	173,633
- Change of Assumptions	12,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,705
Pension Expense/Income	169,427
Contributions	(155,045)
Total Activity in FY 2018	189,833
Net Pension Liability as of June 30, 2020	\$66,717

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 9003

Submission Unit Name: SOUTHEASTERN

Wages: \$3,870,339 Proportionate Share: 0.0011220

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$158,672)	\$87,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,044	\$195,862
Net Difference Between Projected and Actual	139,259	0
Change of Assumptions	169,256	329,185
Changes in Proportion and Differences Between	61,345	159,196
Total	\$428,904	\$684,243

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,965)
Total	\$223,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,713

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,768)
2020	(22,602)
2021	5,368
2022	13,069
2023	(44,548)
Thereafter	(171,858)
Total	(\$255,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,336,938	\$87,450	(\$922,978)

TRF 1996 Net Pension Liability - Unaudited

SOUTHEASTERN - 9003

Net Pension Liability as of June 30, 2019	(\$158,672)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,565)
- Net Difference Between Projected and Actual Investment	226,110
- Change of Assumptions	13,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,377
Pension Expense/Income	223,749
Contributions	(210,713)
Total Activity in FY 2018	246,122
Net Pension Liability as of June 30, 2020	\$87,450

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 10000
 Submission Unit Name: WEST CLARK COMM SCHOOLS

Wages: \$14,840,785 Proportionate Share: 0.0043022

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$649,124)	\$335,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,400	\$751,013
Net Difference Between Projected and Actual	533,975	0
Change of Assumptions	648,996	1,262,229
Changes in Proportion and Differences Between	146,316	720,099
Total	\$1,555,687	\$2,733,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$903,824
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,296)
Total	\$839,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$811,264

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$151,722)
2020	(105,073)
2021	2,176
2022	31,705
2023	(189,222)
Thereafter	(765,518)
Total	(\$1,177,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,126,358	\$335,317	(\$3,539,070)

TRF 1996 Net Pension Liability - Unaudited

WEST CLARK COMM SCHOOLS - 10000

Net Pension Liability as of June 30, 2019	(\$649,124)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,023)
- Net Difference Between Projected and Actual Investment	889,281
- Change of Assumptions	94,890
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,029
Pension Expense/Income	839,528
Contributions	(811,264)
Total Activity in FY 2018	984,441
Net Pension Liability as of June 30, 2020	\$335,317

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 10013
 Submission Unit Name: CLARKSVILLE COMM SCHOOL CORP

Wages: \$4,267,261 Proportionate Share: 0.0012370

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$187,231)	\$96,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,096	\$215,937
Net Difference Between Projected and Actual	153,532	0
Change of Assumptions	186,604	362,925
Changes in Proportion and Differences Between	10,526	252,516
Total	\$415,758	\$831,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,913)
Total	\$232,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,561

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$52,050)
2020	(38,637)
2021	(7,800)
2022	690
2023	(62,832)
Thereafter	(254,991)
Total	(\$415,620)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,473,968	\$96,413	(\$1,017,579)

TRF 1996 Net Pension Liability - Unaudited

CLARKSVILLE COMM SCHOOL CORP - 10013

Net Pension Liability as of June 30, 2019	(\$187,231)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,663)
- Net Difference Between Projected and Actual Investment	256,015
- Change of Assumptions	27,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,964
Pension Expense/Income	232,961
Contributions	(229,561)
Total Activity in FY 2018	283,644
Net Pension Liability as of June 30, 2020	\$96,413

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 10016
 Submission Unit Name: GREATER CLARK CO SCHOOLS

Wages: \$35,097,559 Proportionate Share: 0.0101745

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,563,285)	\$793,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$535,426	\$1,776,110
Net Difference Between Projected and Actual	1,262,826	0
Change of Assumptions	1,534,844	2,985,111
Changes in Proportion and Differences Between	36,902	1,748,916
Total	\$3,369,998	\$6,510,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,137,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(188,364)
Total	\$1,949,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,923,174

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$395,118)
2020	(284,795)
2021	(31,157)
2022	38,678
2023	(483,805)
Thereafter	(1,983,942)
Total	(\$3,140,139)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,123,594	\$793,008	(\$8,369,734)

TRF 1996 Net Pension Liability - Unaudited

GREATER CLARK CO SCHOOLS - 10016

Net Pension Liability as of June 30, 2019	(\$1,563,285)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(95,319)
- Net Difference Between Projected and Actual Investment	2,118,509
- Change of Assumptions	255,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,034
Pension Expense/Income	1,949,138
Contributions	(1,923,174)
Total Activity in FY 2018	2,356,293
Net Pension Liability as of June 30, 2020	\$793,008

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 11015
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$14,817,699 Proportionate Share: 0.0042955

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$635,706)	\$334,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,048	\$749,843
Net Difference Between Projected and Actual	533,144	0
Change of Assumptions	647,985	1,260,263
Changes in Proportion and Differences Between	147,050	622,439
Total	\$1,554,227	\$2,632,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$902,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$51,339)
Total	\$851,078

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$811,507

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$138,624)
2020	(92,048)
2021	15,034
2022	44,517
2023	(176,067)
Thereafter	(731,130)
Total	(\$1,078,318)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,118,374	\$334,795	(\$3,533,559)

TRF 1996 Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 11015

Net Pension Liability as of June 30, 2019	(\$635,706)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,035)
- Net Difference Between Projected and Actual Investment	881,106
- Change of Assumptions	81,208
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,651
Pension Expense/Income	851,078
Contributions	(811,507)
Total Activity in FY 2018	970,501
Net Pension Liability as of June 30, 2020	\$334,795

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 12001
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORP

Wages: \$3,177,825 Proportionate Share: 0.0009212

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$127,885)	\$71,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,478	\$160,809
Net Difference Between Projected and Actual	114,336	0
Change of Assumptions	138,965	270,272
Changes in Proportion and Differences Between	25,329	187,723
Total	\$327,108	\$618,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,375)
Total	\$175,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,113

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,094)
2020	(27,106)
2021	(4,141)
2022	2,181
2023	(45,124)
Thereafter	(180,412)
Total	(\$291,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,097,671	\$71,799	(\$757,796)

TRF 1996 Net Pension Liability - Unaudited

CLINTON CENTRAL SCHOOL CORP - 12001

Net Pension Liability as of June 30, 2019	(\$127,885)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,634)
- Net Difference Between Projected and Actual Investment	184,336
- Change of Assumptions	8,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,739
Pension Expense/Income	175,155
Contributions	(173,113)
Total Activity in FY 2018	199,684
Net Pension Liability as of June 30, 2020	\$71,799

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 12002
 Submission Unit Name: CLINTON PRAIRIE SCHOOL

Wages: \$3,376,192 Proportionate Share: 0.0009787

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$145,872)	\$76,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,503	\$170,847
Net Difference Between Projected and Actual	121,473	0
Change of Assumptions	147,639	287,142
Changes in Proportion and Differences Between	34,837	136,751
Total	\$355,452	\$594,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,952)
Total	\$194,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,691

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$30,842)
2020	(20,230)
2021	4,168
2022	10,886
2023	(39,373)
Thereafter	(163,897)
Total	(\$239,288)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,166,186	\$76,281	(\$805,097)

TRF 1996 Net Pension Liability - Unaudited

CLINTON PRAIRIE SCHOOL - 12002

Net Pension Liability as of June 30, 2019	(\$145,872)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,469)
- Net Difference Between Projected and Actual Investment	201,318
- Change of Assumptions	19,627
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,711
Pension Expense/Income	194,657
Contributions	(185,691)
Total Activity in FY 2018	222,153
Net Pension Liability as of June 30, 2020	\$76,281

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 12003
 Submission Unit Name: ROSSVILLE CONS SCHOOL

Wages: \$2,895,397 Proportionate Share: 0.0008394

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$119,237)	\$65,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,173	\$146,530
Net Difference Between Projected and Actual	104,184	0
Change of Assumptions	126,625	246,273
Changes in Proportion and Differences Between	29,309	123,382
Total	\$304,291	\$516,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,084)
Total	\$166,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,247

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,139)
2020	(18,038)
2021	2,888
2022	8,649
2023	(34,456)
Thereafter	(143,798)
Total	(\$211,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,000,201	\$65,423	(\$690,506)

TRF 1996 Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL - 12003

Net Pension Liability as of June 30, 2019	(\$119,237)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,996)
- Net Difference Between Projected and Actual Investment	169,450
- Change of Assumptions	10,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,765
Pension Expense/Income	166,261
Contributions	(159,247)
Total Activity in FY 2018	184,660
Net Pension Liability as of June 30, 2020	\$65,423

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 12004
 Submission Unit Name: COMM SCHOOLS OF FRANKFORT

Wages: \$11,286,095 Proportionate Share: 0.0032717

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$477,566)	\$254,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,171	\$571,124
Net Difference Between Projected and Actual	406,073	0
Change of Assumptions	493,543	959,889
Changes in Proportion and Differences Between	1,469	562,759
Total	\$1,073,256	\$2,093,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$687,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,038)
Total	\$624,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$614,813

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$129,523)
2020	(94,048)
2021	(12,488)
2022	9,968
2023	(158,041)
Thereafter	(636,384)
Total	(\$1,020,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,898,448	\$254,999	(\$2,691,362)

TRF 1996 Net Pension Liability - Unaudited

COMM SCHOOLS OF FRANKFORT - 12004

Net Pension Liability as of June 30, 2019	(\$477,566)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,057)
- Net Difference Between Projected and Actual Investment	667,475
- Change of Assumptions	54,626
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,040
Pension Expense/Income	624,294
Contributions	(614,813)
Total Activity in FY 2018	732,565
Net Pension Liability as of June 30, 2020	\$254,999

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 13009
 Submission Unit Name: CRAWFORD COUNTY COMM SCHOOL CORP

Wages: \$4,664,266 Proportionate Share: 0.0013521

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$199,643)	\$105,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,153	\$236,029
Net Difference Between Projected and Actual	167,818	0
Change of Assumptions	203,967	396,695
Changes in Proportion and Differences Between	50,235	211,627
Total	\$493,173	\$844,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,408)
Total	\$266,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,379

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$44,884)
2020	(30,223)
2021	3,484
2022	12,764
2023	(56,669)
Thereafter	(235,650)
Total	(\$351,178)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,611,117	\$105,384	(\$1,112,263)

TRF 1996 Net Pension Liability - Unaudited

CRAWFORD COUNTY COMM SCHOOL CORP - 13009

Net Pension Liability as of June 30, 2019	(\$199,643)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,604)
- Net Difference Between Projected and Actual Investment	277,095
- Change of Assumptions	25,061
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,207
Pension Expense/Income	266,647
Contributions	(257,379)
Total Activity in FY 2018	305,027
Net Pension Liability as of June 30, 2020	\$105,384

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 14009
 Submission Unit Name: WASHINGTON COMM SCHOOLS

Wages: \$6,140,286 Proportionate Share: 0.0017800

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$252,783)	\$138,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,671	\$310,725
Net Difference Between Projected and Actual	220,928	0
Change of Assumptions	268,517	522,237
Changes in Proportion and Differences Between	23,399	236,220
Total	\$606,515	\$1,069,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$373,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$24,379)
Total	\$349,571

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$337,699

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$60,550)
2020	(41,249)
2021	3,124
2022	15,341
2023	(76,065)
Thereafter	(303,268)
Total	(\$462,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,120,988	\$138,735	(\$1,464,261)

TRF 1996 Net Pension Liability - Unaudited

WASHINGTON COMM SCHOOLS - 14009

Net Pension Liability as of June 30, 2019	(\$252,783)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,848)
- Net Difference Between Projected and Actual Investment	359,292
- Change of Assumptions	22,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,164
Pension Expense/Income	349,571
Contributions	(337,699)
Total Activity in FY 2018	391,518
Net Pension Liability as of June 30, 2020	\$138,735

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 14010
 Submission Unit Name: BARR REEVE COMM SCHOOLS

Wages: \$2,946,603 Proportionate Share: 0.0008542

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$120,688)	\$66,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,952	\$149,113
Net Difference Between Projected and Actual	106,021	0
Change of Assumptions	128,858	250,615
Changes in Proportion and Differences Between	34,727	110,920
Total	\$314,558	\$510,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,758)
Total	\$171,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,058

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,115)
2020	(15,853)
2021	5,441
2022	11,304
2023	(32,561)
Thereafter	(139,306)
Total	(\$196,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,017,836	\$66,577	(\$702,681)

TRF 1996 Net Pension Liability - Unaudited

BARR REEVE COMM SCHOOLS - 14010

Net Pension Liability as of June 30, 2019	(\$120,688)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,737)
- Net Difference Between Projected and Actual Investment	172,081
- Change of Assumptions	9,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,382
Pension Expense/Income	171,696
Contributions	(162,058)
Total Activity in FY 2018	187,265
Net Pension Liability as of June 30, 2020	\$66,577

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 14011
 Submission Unit Name: NORTH DAVIESS CO COMM SCHOOLS

Wages: \$3,780,675 Proportionate Share: 0.0010960

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$158,643)	\$85,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,676	\$191,323
Net Difference Between Projected and Actual	136,032	0
Change of Assumptions	165,334	321,557
Changes in Proportion and Differences Between	40,743	142,088
Total	\$399,785	\$654,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,519)
Total	\$218,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,513

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$33,791)
2020	(21,907)
2021	5,415
2022	12,937
2023	(43,345)
Thereafter	(174,492)
Total	(\$255,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,305,957	\$85,423	(\$901,590)

TRF 1996 Net Pension Liability - Unaudited

NORTH DAVIESS CO COMM SCHOOLS - 14011

Net Pension Liability as of June 30, 2019	(\$158,643)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,415)
- Net Difference Between Projected and Actual Investment	222,867
- Change of Assumptions	16,839
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,555
Pension Expense/Income	218,733
Contributions	(208,513)
Total Activity in FY 2018	244,066
Net Pension Liability as of June 30, 2020	\$85,423

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 14025
 Submission Unit Name: TWIN RIVERS VOCATIONAL

Wages: \$466,488 Proportionate Share: 0.0001352

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$19,839)	\$10,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,115	\$23,601
Net Difference Between Projected and Actual	16,781	0
Change of Assumptions	20,395	39,667
Changes in Proportion and Differences Between	11,403	20,795
Total	\$55,694	\$84,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,015)
Total	\$27,388

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,656

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,763)
2020	(2,297)
2021	1,073
2022	2,001
2023	(4,942)
Thereafter	(20,441)
Total	(\$28,369)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$161,100	\$10,538	(\$111,218)

TRF 1996 Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL - 14025

Net Pension Liability as of June 30, 2019	(\$19,839)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,951)
- Net Difference Between Projected and Actual Investment	27,640
- Change of Assumptions	2,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	586
Pension Expense/Income	27,388
Contributions	(25,656)
Total Activity in FY 2018	30,377
Net Pension Liability as of June 30, 2020	\$10,538

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 15018
 Submission Unit Name: LAWRENCEBURG COMM SCHOOLS CORP

Wages: \$6,945,931 Proportionate Share: 0.0020136

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$293,898)	\$156,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,964	\$351,504
Net Difference Between Projected and Actual	249,922	0
Change of Assumptions	303,756	590,773
Changes in Proportion and Differences Between	24,873	306,848
Total	\$684,515	\$1,249,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,026
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,516)
Total	\$391,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,401

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$72,435)
2020	(50,601)
2021	(404)
2022	13,416
2023	(89,986)
Thereafter	(364,600)
Total	(\$564,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,399,338	\$156,942	(\$1,656,425)

TRF 1996 Net Pension Liability - Unaudited

LAWRENCEBURG COMM SCHOOLS CORP - 15018

Net Pension Liability as of June 30, 2019	(\$293,898)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,211)
- Net Difference Between Projected and Actual Investment	410,791
- Change of Assumptions	33,593
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,558
Pension Expense/Income	391,510
Contributions	(376,401)
Total Activity in FY 2018	450,840
Net Pension Liability as of June 30, 2020	\$156,942

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 15020
 Submission Unit Name: SOUTH DEARBORN COMM SCHOOLS CORP

Wages: \$7,783,679 Proportionate Share: 0.0022564

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$325,517)	\$175,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,741	\$393,888
Net Difference Between Projected and Actual	280,057	0
Change of Assumptions	340,383	662,008
Changes in Proportion and Differences Between	36,178	343,914
Total	\$775,359	\$1,399,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$474,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$34,771)
Total	\$439,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$425,455

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$80,622)
2020	(56,155)
2021	94
2022	15,581
2023	(100,290)
Thereafter	(403,059)
Total	(\$624,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,688,651	\$175,866	(\$1,856,157)

TRF 1996 Net Pension Liability - Unaudited

SOUTH DEARBORN COMM SCHOOLS CORP - 15020

Net Pension Liability as of June 30, 2019	(\$325,517)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,651)
- Net Difference Between Projected and Actual Investment	458,233
- Change of Assumptions	33,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,515
Pension Expense/Income	439,263
Contributions	(425,455)
Total Activity in FY 2018	501,383
Net Pension Liability as of June 30, 2020	\$175,866

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 16001
 Submission Unit Name: DECATUR CO COMM SCHOOLS

Wages: \$6,512,443 Proportionate Share: 0.0018879

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$270,209)	\$147,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,349	\$329,561
Net Difference Between Projected and Actual	234,320	0
Change of Assumptions	284,794	553,894
Changes in Proportion and Differences Between	59,678	264,467
Total	\$678,141	\$1,147,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$21,414)
Total	\$375,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,113

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$59,779)
2020	(39,309)
2021	7,754
2022	20,712
2023	(76,235)
Thereafter	(322,924)
Total	(\$469,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,249,559	\$147,144	(\$1,553,022)

TRF 1996 Net Pension Liability - Unaudited

DECATUR CO COMM SCHOOLS - 16001

Net Pension Liability as of June 30, 2019	(\$270,209)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,240)
- Net Difference Between Projected and Actual Investment	382,222
- Change of Assumptions	25,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,612
Pension Expense/Income	375,204
Contributions	(359,113)
Total Activity in FY 2018	417,353
Net Pension Liability as of June 30, 2020	\$147,144

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 16002
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$6,833,013 Proportionate Share: 0.0019808

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$287,448)	\$154,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,238	\$345,778
Net Difference Between Projected and Actual	245,851	0
Change of Assumptions	298,808	581,150
Changes in Proportion and Differences Between	20,916	256,542
Total	\$669,813	\$1,183,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$416,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,124)
Total	\$390,011

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,559

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$66,374)
2020	(44,896)
2021	4,483
2022	18,078
2023	(83,640)
Thereafter	(341,308)
Total	(\$513,657)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,360,255	\$154,385	(\$1,629,443)

TRF 1996 Net Pension Liability - Unaudited

GREENSBURG COMMUNITY SCHOOLS - 16002

Net Pension Liability as of June 30, 2019	(\$287,448)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,937)
- Net Difference Between Projected and Actual Investment	403,189
- Change of Assumptions	31,232
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,897
Pension Expense/Income	390,011
Contributions	(373,559)
Total Activity in FY 2018	441,833
Net Pension Liability as of June 30, 2020	\$154,385

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 17001
 Submission Unit Name: DEKALB CO EASTERN COMM SCHOOL DIST

Wages: \$8,318,931 Proportionate Share: 0.0024116

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$340,630)	\$187,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,909	\$420,981
Net Difference Between Projected and Actual	299,320	0
Change of Assumptions	363,795	707,543
Changes in Proportion and Differences Between	55,798	303,951
Total	\$845,822	\$1,432,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$506,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,996)
Total	\$479,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$457,542

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$76,001)
2020	(49,852)
2021	10,266
2022	26,819
2023	(97,022)
Thereafter	(400,863)
Total	(\$586,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,873,582	\$187,962	(\$1,983,827)

TRF 1996 Net Pension Liability - Unaudited

DEKALB CO EASTERN COMM SCHOOL DIST - 17001

Net Pension Liability as of June 30, 2019	(\$340,630)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,504)
- Net Difference Between Projected and Actual Investment	485,768
- Change of Assumptions	27,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,385
Pension Expense/Income	479,643
Contributions	(457,542)
Total Activity in FY 2018	528,592
Net Pension Liability as of June 30, 2020	\$187,962

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 17004
 Submission Unit Name: GARRETT KEYSER BUTLER COMM SCHOOLS

Wages: \$5,009,699 Proportionate Share: 0.0014523

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$220,071)	\$113,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,426	\$253,521
Net Difference Between Projected and Actual	180,255	0
Change of Assumptions	219,082	426,092
Changes in Proportion and Differences Between	7,706	232,384
Total	\$483,469	\$911,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$305,105
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,471)
Total	\$279,634

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,521

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,983)
2020	(39,235)
2021	(3,031)
2022	6,937
2023	(67,642)
Thereafter	(270,574)
Total	(\$428,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,730,512	\$113,193	(\$1,194,689)

TRF 1996 Net Pension Liability - Unaudited

GARRETT KEYSER BUTLER COMM SCHOOLS - 17004

Net Pension Liability as of June 30, 2019	(\$220,071)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,856)
- Net Difference Between Projected and Actual Investment	300,714
- Change of Assumptions	33,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,229
Pension Expense/Income	279,634
Contributions	(275,521)
Total Activity in FY 2018	333,264
Net Pension Liability as of June 30, 2020	\$113,193

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 17006
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$10,903,597 Proportionate Share: 0.0031609

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$447,426)	\$246,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,340	\$551,782
Net Difference Between Projected and Actual	392,321	0
Change of Assumptions	476,828	927,381
Changes in Proportion and Differences Between	27,430	523,719
Total	\$1,062,919	\$2,002,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$664,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$56,146)
Total	\$607,909

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$598,539

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$120,379)
2020	(86,105)
2021	(7,307)
2022	14,388
2023	(147,931)
Thereafter	(592,629)
Total	(\$939,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,766,423	\$246,363	(\$2,600,215)

TRF 1996 Net Pension Liability - Unaudited
DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 17006

Net Pension Liability as of June 30, 2019	(\$447,426)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(57,628)
- Net Difference Between Projected and Actual Investment	637,225
- Change of Assumptions	37,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,282
Pension Expense/Income	607,909
Contributions	(598,539)
Total Activity in FY 2018	693,789
Net Pension Liability as of June 30, 2020	\$246,363

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18005
 Submission Unit Name: COWAN COMM SCHOOL CORP

Wages: \$2,536,370 Proportionate Share: 0.0007353

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$106,681)	\$57,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,695	\$128,358
Net Difference Between Projected and Actual	91,263	0
Change of Assumptions	110,921	215,731
Changes in Proportion and Differences Between	21,778	113,754
Total	\$262,657	\$457,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$10,555)
Total	\$143,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,537

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,499)
2020	(17,526)
2021	804
2022	5,851
2023	(31,908)
Thereafter	(126,908)
Total	(\$195,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$876,159	\$57,310	(\$604,872)

TRF 1996 Net Pension Liability - Unaudited

COWAN COMM SCHOOL CORP - 18005

Net Pension Liability as of June 30, 2019	(\$106,681)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,502)
- Net Difference Between Projected and Actual Investment	149,656
- Change of Assumptions	11,567
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,887
Pension Expense/Income	143,920
Contributions	(139,537)
Total Activity in FY 2018	163,991
Net Pension Liability as of June 30, 2020	\$57,310

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18008
 Submission Unit Name: DALEVILLE COMM SCHOOLS

Wages: \$2,700,610 Proportionate Share: 0.0007829

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$114,870)	\$61,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,200	\$136,667
Net Difference Between Projected and Actual	97,171	0
Change of Assumptions	118,102	229,696
Changes in Proportion and Differences Between	32,474	131,183
Total	\$288,947	\$497,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,704)
Total	\$152,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,758

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,614)
2020	(19,125)
2021	392
2022	5,765
2023	(34,438)
Thereafter	(133,579)
Total	(\$208,599)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$932,877	\$61,020	(\$644,028)

TRF 1996 Net Pension Liability - Unaudited

DALEVILLE COMM SCHOOLS - 18008

Net Pension Liability as of June 30, 2019	(\$114,870)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,306)
- Net Difference Between Projected and Actual Investment	160,046
- Change of Assumptions	13,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,421
Pension Expense/Income	152,771
Contributions	(147,758)
Total Activity in FY 2018	175,890
Net Pension Liability as of June 30, 2020	\$61,020

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18012
 Submission Unit Name: MUNCIE COMM SCHOOLS

Wages: \$15,934,829 Proportionate Share: 0.0046194

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$627,977)	\$360,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,093	\$806,385
Net Difference Between Projected and Actual	573,345	0
Change of Assumptions	696,846	1,355,292
Changes in Proportion and Differences Between	47,792	1,329,572
Total	\$1,561,076	\$3,491,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$970,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$146,186)
Total	\$824,277

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$860,225

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$240,056)
2020	(189,968)
2021	(74,812)
2022	(43,106)
2023	(280,322)
Thereafter	(1,101,909)
Total	(\$1,930,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,504,323	\$360,040	(\$3,800,005)

TRF 1996 Net Pension Liability - Unaudited

MUNCIE COMM SCHOOLS - 18012

Net Pension Liability as of June 30, 2019	(\$627,977)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(103,195)
- Net Difference Between Projected and Actual Investment	917,076
- Change of Assumptions	26,608
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	183,476
Pension Expense/Income	824,277
Contributions	(860,225)
Total Activity in FY 2018	988,017
Net Pension Liability as of June 30, 2020	\$360,040

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18014
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$3,096,079 Proportionate Share: 0.0008975

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$132,095)	\$69,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,230	\$156,672
Net Difference Between Projected and Actual	111,395	0
Change of Assumptions	135,390	263,319
Changes in Proportion and Differences Between	12,315	134,586
Total	\$306,330	\$554,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,743)
Total	\$174,808

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,778

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,979)
2020	(22,247)
2021	126
2022	6,287
2023	(39,802)
Thereafter	(160,632)
Total	(\$248,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,069,431	\$69,952	(\$738,300)

TRF 1996 Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 18014

Net Pension Liability as of June 30, 2019	(\$132,095)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,660)
- Net Difference Between Projected and Actual Investment	183,699
- Change of Assumptions	16,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,806
Pension Expense/Income	174,808
Contributions	(170,778)
Total Activity in FY 2018	202,047
Net Pension Liability as of June 30, 2020	\$69,952

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18015
 Submission Unit Name: LIBERTY PERRY COMM SCHOOL

Wages: \$4,068,919 Proportionate Share: 0.0011795

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$171,903)	\$91,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,070	\$205,899
Net Difference Between Projected and Actual	146,396	0
Change of Assumptions	177,930	346,055
Changes in Proportion and Differences Between	18,010	166,960
Total	\$404,406	\$718,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,791)
Total	\$232,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,746

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$39,759)
2020	(26,970)
2021	2,434
2022	10,529
2023	(50,040)
Thereafter	(210,702)
Total	(\$314,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,405,453	\$91,931	(\$970,279)

TRF 1996 Net Pension Liability - Unaudited

LIBERTY PERRY COMM SCHOOL - 18015

Net Pension Liability as of June 30, 2019	(\$171,903)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,882)
- Net Difference Between Projected and Actual Investment	240,489
- Change of Assumptions	19,402
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,568
Pension Expense/Income	232,003
Contributions	(218,746)
Total Activity in FY 2018	263,834
Net Pension Liability as of June 30, 2020	\$91,931

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18016
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$8,396,599 Proportionate Share: 0.0024341

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$337,226)	\$189,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,093	\$424,908
Net Difference Between Projected and Actual	302,113	0
Change of Assumptions	367,189	714,144
Changes in Proportion and Differences Between	131,685	297,252
Total	\$929,080	\$1,436,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$511,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,879)
Total	\$492,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$463,589

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,341)
2020	(41,947)
2021	18,732
2022	35,439
2023	(89,558)
Thereafter	(361,549)
Total	(\$507,224)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,900,392	\$189,716	(\$2,002,336)

TRF 1996 Net Pension Liability - Unaudited

YORKTOWN COMMUNITY SCHOOLS - 18016

Net Pension Liability as of June 30, 2019	(\$337,226)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,742)
- Net Difference Between Projected and Actual Investment	486,698
- Change of Assumptions	20,921
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,167
Pension Expense/Income	492,487
Contributions	(463,589)
Total Activity in FY 2018	526,942
Net Pension Liability as of June 30, 2020	\$189,716

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 18017
 Submission Unit Name: DELAWARE COMM SCHOOL

Wages: \$8,150,920 Proportionate Share: 0.0023629

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$346,966)	\$184,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,346	\$412,479
Net Difference Between Projected and Actual	293,276	0
Change of Assumptions	356,448	693,255
Changes in Proportion and Differences Between	126,115	346,498
Total	\$900,185	\$1,452,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$496,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,497)
Total	\$471,911

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$448,417

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$72,514)
2020	(46,893)
2021	12,012
2022	28,230
2023	(93,110)
Thereafter	(379,772)
Total	(\$552,047)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,815,553	\$184,166	(\$1,943,766)

TRF 1996 Net Pension Liability - Unaudited

DELAWARE COMM SCHOOL - 18017

Net Pension Liability as of June 30, 2019	(\$346,966)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,923)
- Net Difference Between Projected and Actual Investment	483,192
- Change of Assumptions	41,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,675
Pension Expense/Income	471,911
Contributions	(448,417)
Total Activity in FY 2018	531,132
Net Pension Liability as of June 30, 2020	\$184,166

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 19016
 Submission Unit Name: SOUTHEAST DUBOIS CO SCHOOL

Wages: \$3,964,805 Proportionate Share: 0.0011494

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$168,857)	\$89,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,486	\$200,645
Net Difference Between Projected and Actual	142,660	0
Change of Assumptions	173,389	337,224
Changes in Proportion and Differences Between	37,465	154,836
Total	\$414,000	\$692,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,874)
Total	\$228,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,049

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$36,231)
2020	(23,768)
2021	4,886
2022	12,775
2023	(46,249)
Thereafter	(190,118)
Total	(\$278,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,369,587	\$89,585	(\$945,518)

TRF 1996 Net Pension Liability - Unaudited

SOUTHEAST DUBOIS CO SCHOOL - 19016

Net Pension Liability as of June 30, 2019	(\$168,857)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,443)
- Net Difference Between Projected and Actual Investment	235,086
- Change of Assumptions	20,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,881
Pension Expense/Income	228,597
Contributions	(218,049)
Total Activity in FY 2018	258,442
Net Pension Liability as of June 30, 2020	\$89,585

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 19017
 Submission Unit Name: SOUTHWEST DUBOIS CO SCHOOL

Wages: \$5,473,049 Proportionate Share: 0.0015866

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$220,933)	\$123,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,494	\$276,965
Net Difference Between Projected and Actual	196,924	0
Change of Assumptions	239,342	465,495
Changes in Proportion and Differences Between	58,378	203,670
Total	\$578,138	\$946,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$16,397)
Total	\$316,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,168

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$48,638)
2020	(31,434)
2021	8,118
2022	19,008
2023	(62,468)
Thereafter	(252,578)
Total	(\$367,992)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,890,540	\$123,661	(\$1,305,167)

TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST DUBOIS CO SCHOOL - 19017

Net Pension Liability as of June 30, 2019	(\$220,933)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,601)
- Net Difference Between Projected and Actual Investment	317,855
- Change of Assumptions	14,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,724
Pension Expense/Income	316,923
Contributions	(298,168)
Total Activity in FY 2018	344,594
Net Pension Liability as of June 30, 2020	\$123,661

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 19019
 Submission Unit Name: NORTHEAST DUBOIS CO SCHOOL

Wages: \$2,514,275 Proportionate Share: 0.0007289

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$110,100)	\$56,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,358	\$127,240
Net Difference Between Projected and Actual	90,469	0
Change of Assumptions	109,956	213,853
Changes in Proportion and Differences Between	30,492	115,992
Total	\$269,275	\$457,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,640)
Total	\$144,490

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,649

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23,452)
2020	(15,548)
2021	2,622
2022	7,625
2023	(29,805)
Thereafter	(129,252)
Total	(\$187,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$868,533	\$56,811	(\$599,607)

TRF 1996 Net Pension Liability - Unaudited

NORTHEAST DUBOIS CO SCHOOL - 19019

Net Pension Liability as of June 30, 2019	(\$110,100)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,215)
- Net Difference Between Projected and Actual Investment	150,734
- Change of Assumptions	16,210
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,341
Pension Expense/Income	144,490
Contributions	(138,649)
Total Activity in FY 2018	166,911
Net Pension Liability as of June 30, 2020	\$56,811

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 19020
 Submission Unit Name: GREATER JASPER SCHOOLS

Wages: \$10,534,681 Proportionate Share: 0.0030539

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$426,582)	\$238,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,709	\$533,104
Net Difference Between Projected and Actual	379,040	0
Change of Assumptions	460,687	895,988
Changes in Proportion and Differences Between	78,714	399,931
Total	\$1,079,150	\$1,829,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$641,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,112)
Total	\$605,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$580,067

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$98,170)
2020	(65,057)
2021	11,073
2022	32,034
2023	(124,790)
Thereafter	(504,963)
Total	(\$749,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,638,925	\$238,023	(\$2,512,195)

TRF 1996 Net Pension Liability - Unaudited

GREATER JASPER SCHOOLS - 19020

Net Pension Liability as of June 30, 2019	(\$426,582)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,854)
- Net Difference Between Projected and Actual Investment	612,535
- Change of Assumptions	30,052
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,475
Pension Expense/Income	605,464
Contributions	(580,067)
Total Activity in FY 2018	664,605
Net Pension Liability as of June 30, 2020	\$238,023

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20015
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$8,694,466 Proportionate Share: 0.0025205

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$352,109)	\$196,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,640	\$439,991
Net Difference Between Projected and Actual	312,836	0
Change of Assumptions	380,223	739,493
Changes in Proportion and Differences Between	47,389	310,103
Total	\$873,088	\$1,489,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$529,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$28,572)
Total	\$500,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$478,196

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$79,791)
2020	(52,461)
2021	10,372
2022	27,672
2023	(101,761)
Thereafter	(420,530)
Total	(\$616,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,003,344	\$196,450	(\$2,073,410)

TRF 1996 Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 20015

Net Pension Liability as of June 30, 2019	(\$352,109)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,373)
- Net Difference Between Projected and Actual Investment	505,567
- Change of Assumptions	24,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,775
Pension Expense/Income	500,945
Contributions	(478,196)
Total Activity in FY 2018	548,559
Net Pension Liability as of June 30, 2020	\$196,450

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20018
 Submission Unit Name: CONCORD COMM SCHOOLS

Wages: \$17,587,469 Proportionate Share: 0.0050985

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$750,892)	\$397,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$268,305	\$890,019
Net Difference Between Projected and Actual	632,809	0
Change of Assumptions	769,119	1,495,856
Changes in Proportion and Differences Between	181,641	702,505
Total	\$1,851,874	\$3,088,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,071,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$59,102)
Total	\$1,012,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$963,350

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$162,709)
2020	(107,426)
2021	19,674
2022	54,668
2023	(207,150)
Thereafter	(833,563)
Total	(\$1,236,506)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,075,202	\$397,381	(\$4,194,121)

TRF 1996 Net Pension Liability - Unaudited

CONCORD COMM SCHOOLS - 20018

Net Pension Liability as of June 30, 2019	(\$750,892)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(71,561)
- Net Difference Between Projected and Actual Investment	1,043,819
- Change of Assumptions	92,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,950
Pension Expense/Income	1,012,012
Contributions	(963,350)
Total Activity in FY 2018	1,148,273
Net Pension Liability as of June 30, 2020	\$397,381

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20019
 Submission Unit Name: GOSHEN COMM SCHOOLS

Wages: \$24,823,398 Proportionate Share: 0.0071961

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,048,482)	\$560,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378,690	\$1,256,186
Net Difference Between Projected and Actual	893,157	0
Change of Assumptions	1,085,546	2,111,274
Changes in Proportion and Differences Between	8,600	1,360,033
Total	\$2,365,993	\$4,727,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,511,787
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$152,994)
Total	\$1,358,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,363,775

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$299,223)
2020	(221,195)
2021	(41,805)
2022	7,587
2023	(361,948)
Thereafter	(1,444,916)
Total	(\$2,361,500)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,574,632	\$560,870	(\$5,919,646)

TRF 1996 Net Pension Liability - Unaudited

GOSHEN COMM SCHOOLS - 20019

Net Pension Liability as of June 30, 2019	(\$1,048,482)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(109,309)
- Net Difference Between Projected and Actual Investment	1,467,057
- Change of Assumptions	118,051
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138,535
Pension Expense/Income	1,358,793
Contributions	(1,363,775)
Total Activity in FY 2018	1,609,352
Net Pension Liability as of June 30, 2020	\$560,870

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20020
 Submission Unit Name: MIDDLEBURY COMM SCHOOLS

Wages: \$13,598,335 Proportionate Share: 0.0039420

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$566,477)	\$307,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,445	\$688,135
Net Difference Between Projected and Actual	489,268	0
Change of Assumptions	594,659	1,156,549
Changes in Proportion and Differences Between	80,485	500,872
Total	\$1,371,857	\$2,345,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$828,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,862)
Total	\$781,290

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$744,105

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$126,967)
2020	(84,224)
2021	14,046
2022	41,102
2023	(161,328)
Thereafter	(656,328)
Total	(\$973,699)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,697,155	\$307,243	(\$3,242,763)

TRF 1996 Net Pension Liability - Unaudited

MIDDLEBURY COMM SCHOOLS - 20020

Net Pension Liability as of June 30, 2019	(\$566,477)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(65,652)
- Net Difference Between Projected and Actual Investment	799,336
- Change of Assumptions	56,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,777
Pension Expense/Income	781,290
Contributions	(744,105)
Total Activity in FY 2018	873,720
Net Pension Liability as of June 30, 2020	\$307,243

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20021
 Submission Unit Name: BAUGO COMMUNITY SCHOOL

Wages: \$4,867,579 Proportionate Share: 0.0014111

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$206,036)	\$109,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,258	\$246,328
Net Difference Between Projected and Actual	175,141	0
Change of Assumptions	212,867	414,005
Changes in Proportion and Differences Between	35,565	184,895
Total	\$497,831	\$845,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,193)
Total	\$280,257

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$267,172

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$44,867)
2020	(29,566)
2021	5,611
2022	15,297
2023	(57,166)
Thereafter	(236,706)
Total	(\$347,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,681,420	\$109,982	(\$1,160,797)

TRF 1996 Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOL - 20021

Net Pension Liability as of June 30, 2019	(\$206,036)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,114)
- Net Difference Between Projected and Actual Investment	287,917
- Change of Assumptions	23,625
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,505
Pension Expense/Income	280,257
Contributions	(267,172)
Total Activity in FY 2018	316,018
Net Pension Liability as of June 30, 2020	\$109,982

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20022
 Submission Unit Name: FAIRFIELD COMM SCHOOLS

Wages: \$6,236,178 Proportionate Share: 0.0018078

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$256,101)	\$140,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,134	\$315,578
Net Difference Between Projected and Actual	224,378	0
Change of Assumptions	272,710	530,393
Changes in Proportion and Differences Between	89,804	231,286
Total	\$682,026	\$1,077,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$379,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,463)
Total	\$363,327

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,220

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$53,200)
2020	(33,598)
2021	11,469
2022	23,877
2023	(68,958)
Thereafter	(274,821)
Total	(\$395,231)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,154,114	\$140,901	(\$1,487,130)

TRF 1996 Net Pension Liability - Unaudited

FAIRFIELD COMM SCHOOLS - 20022

Net Pension Liability as of June 30, 2019	(\$256,101)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,808)
- Net Difference Between Projected and Actual Investment	364,558
- Change of Assumptions	21,696
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,449
Pension Expense/Income	363,327
Contributions	(341,220)
Total Activity in FY 2018	397,002
Net Pension Liability as of June 30, 2020	\$140,901

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 20023
 Submission Unit Name: ELKHART COMM SCHOOLS

Wages: \$44,711,499 Proportionate Share: 0.0129615

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,971,119)	\$1,010,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$682,090	\$2,262,622
Net Difference Between Projected and Actual	1,608,740	0
Change of Assumptions	1,955,269	3,802,793
Changes in Proportion and Differences Between	368,657	2,745,644
Total	\$4,614,756	\$8,811,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,723,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(270,410)
Total	\$2,452,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,438,595

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$533,797)
2020	(393,255)
2021	(70,140)
2022	18,823
2023	(646,777)
Thereafter	(2,571,157)
Total	(\$4,196,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,444,490	\$1,010,229	(\$10,662,372)

TRF 1996 Net Pension Liability - Unaudited

ELKHART COMM SCHOOLS - 20023

Net Pension Liability as of June 30, 2019	(\$1,971,119)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(136,361)
- Net Difference Between Projected and Actual Investment	2,687,656
- Change of Assumptions	302,750
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,302
Pension Expense/Income	2,452,596
Contributions	(2,438,595)
Total Activity in FY 2018	2,981,348
Net Pension Liability as of June 30, 2020	\$1,010,229

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 21010
 Submission Unit Name: FAYETTE CO SCHOOL

Wages: \$11,161,056 Proportionate Share: 0.0032355

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$477,394)	\$252,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,266	\$564,805
Net Difference Between Projected and Actual	401,580	0
Change of Assumptions	488,082	949,268
Changes in Proportion and Differences Between	37,734	443,220
Total	\$1,097,662	\$1,957,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,514)
Total	\$635,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$615,559

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$110,261)
2020	(75,178)
2021	5,479
2022	27,687
2023	(138,463)
Thereafter	(568,895)
Total	(\$859,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,855,314	\$252,177	(\$2,661,583)

TRF 1996 Net Pension Liability - Unaudited

FAYETTE CO SCHOOL - 21010

Net Pension Liability as of June 30, 2019	(\$477,394)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,769)
- Net Difference Between Projected and Actual Investment	662,887
- Change of Assumptions	59,599
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,200
Pension Expense/Income	635,213
Contributions	(615,559)
Total Activity in FY 2018	729,571
Net Pension Liability as of June 30, 2020	\$252,177

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 21011
 Submission Unit Name: EAST CENTRAL INDIANA EDUC SERVICE CENTER INC.

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	15,731	24,430
Total	\$15,731	\$24,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(754)
Total	(754)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$754)
2020	(754)
2021	(754)
2022	(754)
2023	(754)
Thereafter	(4,929)
Total	(\$8,699)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited
EAST CENTRAL INDIANA EDUC SERVICE CENTER INC. - 21011

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	754
Pension Expense/Income	(754)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 22001
 Submission Unit Name: NEW ALBANY-FLOYD CO CONS SCHOOLS

Wages: \$41,069,267 Proportionate Share: 0.0119056

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,509,585)	\$927,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626,524	\$2,078,299
Net Difference Between Projected and Actual	1,477,685	0
Change of Assumptions	1,795,984	3,493,001
Changes in Proportion and Differences Between	413,979	1,705,569
Total	\$4,314,172	\$7,276,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,501,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$147,271)
Total	\$2,353,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,288,232

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$389,202)
2020	(260,109)
2021	36,684
2022	118,400
2023	(492,978)
Thereafter	(1,975,492)
Total	(\$2,962,697)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,186,315	\$927,932	(\$9,793,769)

TRF 1996 Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO CONS SCHOOLS - 22001

Net Pension Liability as of June 30, 2019	(\$1,509,585)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(345,754)
- Net Difference Between Projected and Actual Investment	2,303,975
- Change of Assumptions	(50,225)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	463,846
Pension Expense/Income	2,353,907
Contributions	(2,288,232)
Total Activity in FY 2018	2,437,517
Net Pension Liability as of June 30, 2020	\$927,932

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 23001
 Submission Unit Name: ATTICA CONS SCHOOL CORP

Wages: \$1,790,627 Proportionate Share: 0.0005191

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$76,944)	\$40,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,317	\$90,617
Net Difference Between Projected and Actual	64,429	0
Change of Assumptions	78,307	152,299
Changes in Proportion and Differences Between	16,780	143,881
Total	\$186,833	\$386,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,817)
Total	\$95,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,480

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$24,367)
2020	(18,739)
2021	(5,798)
2022	(2,235)
2023	(28,892)
Thereafter	(119,933)
Total	(\$199,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$618,542	\$40,459	(\$427,021)

TRF 1996 Net Pension Liability - Unaudited

ATTICA CONS SCHOOL CORP - 23001

Net Pension Liability as of June 30, 2019	(\$76,944)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,926)
- Net Difference Between Projected and Actual Investment	106,545
- Change of Assumptions	9,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,081
Pension Expense/Income	95,238
Contributions	(98,480)
Total Activity in FY 2018	117,403
Net Pension Liability as of June 30, 2020	\$40,459

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 23002
 Submission Unit Name: COVINGTON COMM SCHOOL CORP

Wages: \$3,322,348 Proportionate Share: 0.0009631

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$141,116)	\$75,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,682	\$168,123
Net Difference Between Projected and Actual	119,537	0
Change of Assumptions	145,286	282,565
Changes in Proportion and Differences Between	54,528	142,504
Total	\$370,033	\$593,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,698)
Total	\$192,634

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,828

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,268)
2020	(18,825)
2021	5,184
2022	11,794
2023	(37,663)
Thereafter	(154,381)
Total	(\$223,159)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,147,598	\$75,065	(\$792,264)

TRF 1996 Net Pension Liability - Unaudited

COVINGTON COMM SCHOOL CORP - 23002

Net Pension Liability as of June 30, 2019	(\$141,116)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,050)
- Net Difference Between Projected and Actual Investment	196,779
- Change of Assumptions	16,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,983
Pension Expense/Income	192,634
Contributions	(181,828)
Total Activity in FY 2018	216,181
Net Pension Liability as of June 30, 2020	\$75,065

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 23003
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL

Wages: \$3,240,896 Proportionate Share: 0.0009395

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$139,895)	\$73,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,441	\$164,004
Net Difference Between Projected and Actual	116,608	0
Change of Assumptions	141,725	275,641
Changes in Proportion and Differences Between	6,336	151,161
Total	\$314,110	\$590,806

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$16,272)
Total	\$181,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,240

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$35,362)
2020	(25,175)
2021	(1,755)
2022	4,694
2023	(43,551)
Thereafter	(175,547)
Total	(\$276,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,119,477	\$73,225	(\$772,850)

TRF 1996 Net Pension Liability - Unaudited

SOUTHEAST FOUNTAIN SCHOOL - 23003

Net Pension Liability as of June 30, 2019	(\$139,895)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,066)
- Net Difference Between Projected and Actual Investment	193,181
- Change of Assumptions	18,695
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,448
Pension Expense/Income	181,102
Contributions	(178,240)
Total Activity in FY 2018	213,120
Net Pension Liability as of June 30, 2020	\$73,225

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 24015
 Submission Unit Name: FRANKLIN CO COMM SCHOOL

Wages: \$6,511,681 Proportionate Share: 0.0018877

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$284,618)	\$147,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,339	\$329,526
Net Difference Between Projected and Actual	234,295	0
Change of Assumptions	284,763	553,835
Changes in Proportion and Differences Between	48,621	342,265
Total	\$667,018	\$1,225,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,638)
Total	\$365,938

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,330

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,999)
2020	(48,531)
2021	(1,473)
2022	11,484
2023	(85,454)
Thereafter	(365,635)
Total	(\$558,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,249,320	\$147,129	(\$1,552,857)

TRF 1996 Net Pension Liability - Unaudited

FRANKLIN CO COMM SCHOOL - 24015

Net Pension Liability as of June 30, 2019	(\$284,618)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,658)
- Net Difference Between Projected and Actual Investment	390,084
- Change of Assumptions	41,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,299
Pension Expense/Income	365,938
Contributions	(354,330)
Total Activity in FY 2018	431,747
Net Pension Liability as of June 30, 2020	\$147,129

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 25006
 Submission Unit Name: CASTON SCHOOL

Wages: \$2,302,944 Proportionate Share: 0.0006676

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$94,269)	\$52,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,132	\$116,539
Net Difference Between Projected and Actual	82,860	0
Change of Assumptions	100,709	195,868
Changes in Proportion and Differences Between	28,314	123,648
Total	\$247,015	\$436,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$10,632)
Total	\$129,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,662

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$24,199)
2020	(16,960)
2021	(318)
2022	4,264
2023	(30,018)
Thereafter	(121,809)
Total	(\$189,040)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$795,490	\$52,033	(\$549,180)

TRF 1996 Net Pension Liability - Unaudited

CASTON SCHOOL - 25006

Net Pension Liability as of June 30, 2019	(\$94,269)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,339)
- Net Difference Between Projected and Actual Investment	134,459
- Change of Assumptions	7,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,546
Pension Expense/Income	129,620
Contributions	(126,662)
Total Activity in FY 2018	146,302
Net Pension Liability as of June 30, 2020	\$52,033

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 25007
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOL

Wages: \$5,667,426 Proportionate Share: 0.0016429

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$236,104)	\$128,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,456	\$286,793
Net Difference Between Projected and Actual	203,911	0
Change of Assumptions	247,835	482,013
Changes in Proportion and Differences Between	7,791	251,001
Total	\$545,993	\$1,019,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$345,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$27,226)
Total	\$317,921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,930

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$60,614)
2020	(42,800)
2021	(1,844)
2022	9,432
2023	(74,934)
Thereafter	(303,054)
Total	(\$473,814)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,957,625	\$128,049	(\$1,351,480)

TRF 1996 Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOL - 25007

Net Pension Liability as of June 30, 2019	(\$236,104)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,352)
- Net Difference Between Projected and Actual Investment	333,145
- Change of Assumptions	23,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,984
Pension Expense/Income	317,921
Contributions	(310,930)
Total Activity in FY 2018	364,153
Net Pension Liability as of June 30, 2020	\$128,049

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 26013
 Submission Unit Name: NORTH GIBSON SCHOOL

Wages: \$6,947,582 Proportionate Share: 0.0020140

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$295,277)	\$156,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,985	\$351,574
Net Difference Between Projected and Actual	249,971	0
Change of Assumptions	303,816	590,890
Changes in Proportion and Differences Between	11,095	352,557
Total	\$670,867	\$1,295,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,110
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$37,916)
Total	\$385,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,496

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$78,843)
2020	(57,005)
2021	(6,798)
2022	7,025
2023	(96,398)
Thereafter	(392,135)
Total	(\$624,154)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,399,815	\$156,973	(\$1,656,754)

TRF 1996 Net Pension Liability - Unaudited

NORTH GIBSON SCHOOL - 26013

Net Pension Liability as of June 30, 2019	(\$295,277)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,250)
- Net Difference Between Projected and Actual Investment	411,595
- Change of Assumptions	35,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,166
Pension Expense/Income	385,194
Contributions	(378,496)
Total Activity in FY 2018	452,250
Net Pension Liability as of June 30, 2020	\$156,973

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 26014
 Submission Unit Name: SOUTH GIBSON SCHOOL CORP

Wages: \$6,045,797 Proportionate Share: 0.0017526

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$249,550)	\$136,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,229	\$305,942
Net Difference Between Projected and Actual	217,527	0
Change of Assumptions	264,383	514,198
Changes in Proportion and Differences Between	85,642	227,417
Total	\$659,781	\$1,047,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$368,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,830)
Total	\$352,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$333,595

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,444)
2020	(32,440)
2021	11,250
2022	23,279
2023	(66,721)
Thereafter	(271,700)
Total	(\$387,776)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,088,340	\$136,599	(\$1,441,722)

TRF 1996 Net Pension Liability - Unaudited

SOUTH GIBSON SCHOOL CORP - 26014

Net Pension Liability as of June 30, 2019	(\$249,550)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,876)
- Net Difference Between Projected and Actual Investment	354,121
- Change of Assumptions	22,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,718
Pension Expense/Income	352,364
Contributions	(333,595)
Total Activity in FY 2018	386,149
Net Pension Liability as of June 30, 2020	\$136,599

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 26015
 Submission Unit Name: EAST GIBSON SCHOOL CORP

Wages: \$2,771,180 Proportionate Share: 0.0008033

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$113,002)	\$62,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,273	\$140,228
Net Difference Between Projected and Actual	99,703	0
Change of Assumptions	121,179	235,681
Changes in Proportion and Differences Between	11,388	129,982
Total	\$274,543	\$505,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,141)
Total	\$155,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,183

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,465)
2020	(20,754)
2021	(729)
2022	4,785
2023	(36,467)
Thereafter	(148,718)
Total	(\$231,348)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$957,185	\$62,610	(\$660,810)

TRF 1996 Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORP - 26015

Net Pension Liability as of June 30, 2019	(\$113,002)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,162)
- Net Difference Between Projected and Actual Investment	161,556
- Change of Assumptions	8,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,010
Pension Expense/Income	155,620
Contributions	(149,183)
Total Activity in FY 2018	175,612
Net Pension Liability as of June 30, 2020	\$62,610

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 27011
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$11,571,583 Proportionate Share: 0.0033545

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$522,934)	\$261,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$176,528	\$585,578
Net Difference Between Projected and Actual	416,350	0
Change of Assumptions	506,033	984,182
Changes in Proportion and Differences Between	109,455	622,343
Total	\$1,208,366	\$2,192,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$704,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$51,810)
Total	\$652,917

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$636,412

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$119,979)
2020	(83,606)
2021	18
2022	23,042
2023	(149,218)
Thereafter	(653,994)
Total	(\$983,737)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,997,110	\$261,452	(\$2,759,474)

TRF 1996 Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 27011

Net Pension Liability as of June 30, 2019	(\$522,934)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,915)
- Net Difference Between Projected and Actual Investment	702,584
- Change of Assumptions	92,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,102)
Pension Expense/Income	652,917
Contributions	(636,412)
Total Activity in FY 2018	784,386
Net Pension Liability as of June 30, 2020	\$261,452

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 27014
 Submission Unit Name: MADISON GRANT UNITED SCHOOL CORP

Wages: \$3,985,138 Proportionate Share: 0.0011553

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$161,114)	\$90,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,797	\$201,675
Net Difference Between Projected and Actual	143,392	0
Change of Assumptions	174,279	338,955
Changes in Proportion and Differences Between	19,558	189,130
Total	\$398,026	\$729,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,028)
Total	\$223,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,797

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$42,504)
2020	(29,977)
2021	(1,177)
2022	6,752
2023	(52,575)
Thereafter	(212,253)
Total	(\$331,734)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,376,617	\$90,045	(\$950,371)

TRF 1996 Net Pension Liability - Unaudited

MADISON GRANT UNITED SCHOOL CORP - 27014

Net Pension Liability as of June 30, 2019	(\$161,114)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,836)
- Net Difference Between Projected and Actual Investment	231,580
- Change of Assumptions	11,082
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,448
Pension Expense/Income	223,682
Contributions	(219,797)
Total Activity in FY 2018	251,159
Net Pension Liability as of June 30, 2020	\$90,045

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 27015
 Submission Unit Name: MISSISSINEWA COMM SCHOOL CORP

Wages: \$7,352,105 Proportionate Share: 0.0021313

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$300,980)	\$166,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,158	\$372,050
Net Difference Between Projected and Actual	264,530	0
Change of Assumptions	321,511	625,305
Changes in Proportion and Differences Between	20,385	307,315
Total	\$718,584	\$1,304,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$447,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,330)
Total	\$416,422

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,843

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$74,638)
2020	(51,529)
2021	1,602
2022	16,231
2023	(93,216)
Thereafter	(384,536)
Total	(\$586,086)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,539,586	\$166,115	(\$1,753,247)

TRF 1996 Net Pension Liability - Unaudited

MISSISSINEWA COMM SCHOOL CORP - 27015

Net Pension Liability as of June 30, 2019	(\$300,980)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,374)
- Net Difference Between Projected and Actual Investment	429,275
- Change of Assumptions	24,543
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,072
Pension Expense/Income	416,422
Contributions	(397,843)
Total Activity in FY 2018	467,095
Net Pension Liability as of June 30, 2020	\$166,115

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 27016
 Submission Unit Name: EASTBROOK COMM SCHOOL CORP

Wages: \$5,170,211 Proportionate Share: 0.0014988

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$210,317)	\$116,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,873	\$261,638
Net Difference Between Projected and Actual	186,026	0
Change of Assumptions	226,097	439,735
Changes in Proportion and Differences Between	21,176	213,413
Total	\$512,172	\$914,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,743)
Total	\$293,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,410

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$52,199)
2020	(35,947)
2021	1,416
2022	11,704
2023	(65,263)
Thereafter	(262,325)
Total	(\$402,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,785,920	\$116,818	(\$1,232,941)

TRF 1996 Net Pension Liability - Unaudited

EASTBROOK COMM SCHOOL CORP - 27016

Net Pension Liability as of June 30, 2019	(\$210,317)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,673)
- Net Difference Between Projected and Actual Investment	301,146
- Change of Assumptions	15,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,146
Pension Expense/Income	293,131
Contributions	(283,410)
Total Activity in FY 2018	327,135
Net Pension Liability as of June 30, 2020	\$116,818

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 28002
 Submission Unit Name: EASTERN GREENE SCHOOL

Wages: \$3,251,268 Proportionate Share: 0.0009425

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$140,657)	\$73,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,598	\$164,527
Net Difference Between Projected and Actual	116,980	0
Change of Assumptions	142,178	276,521
Changes in Proportion and Differences Between	53,027	186,807
Total	\$361,783	\$627,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,478)
Total	\$185,526

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,479

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,630)
2020	(21,411)
2021	2,085
2022	8,554
2023	(39,846)
Thereafter	(183,824)
Total	(\$266,072)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,123,051	\$73,459	(\$775,318)

TRF 1996 Net Pension Liability - Unaudited

EASTERN GREENE SCHOOL - 28002

Net Pension Liability as of June 30, 2019	(\$140,657)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,875)
- Net Difference Between Projected and Actual Investment	193,970
- Change of Assumptions	19,098
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,876
Pension Expense/Income	185,526
Contributions	(179,479)
Total Activity in FY 2018	214,116
Net Pension Liability as of June 30, 2020	\$73,459

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 28004
 Submission Unit Name: LINTON STOCKTON SCH CORP

Wages: \$3,536,413 Proportionate Share: 0.0010252

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$153,040)	\$79,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,950	\$178,964
Net Difference Between Projected and Actual	127,245	0
Change of Assumptions	154,653	300,785
Changes in Proportion and Differences Between	40,829	140,263
Total	\$376,677	\$620,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$10,968)
Total	\$204,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,680

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,802)
2020	(20,685)
2021	4,872
2022	11,908
2023	(40,738)
Thereafter	(166,890)
Total	(\$243,335)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,221,594	\$79,905	(\$843,349)

TRF 1996 Net Pension Liability - Unaudited

LINTON STOCKTON SCH CORP - 28004

Net Pension Liability as of June 30, 2019	(\$153,040)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,887)
- Net Difference Between Projected and Actual Investment	211,013
- Change of Assumptions	20,818
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,271
Pension Expense/Income	204,410
Contributions	(191,680)
Total Activity in FY 2018	232,945
Net Pension Liability as of June 30, 2020	\$79,905

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 28005
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$2,651,866 Proportionate Share: 0.0007688

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$111,307)	\$59,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,458	\$134,205
Net Difference Between Projected and Actual	95,421	0
Change of Assumptions	115,975	225,559
Changes in Proportion and Differences Between	22,448	118,095
Total	\$274,302	\$477,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,352)
Total	\$151,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,666

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,973)
2020	(17,636)
2021	1,529
2022	6,806
2023	(32,674)
Thereafter	(135,609)
Total	(\$203,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$916,076	\$59,921	(\$632,429)

TRF 1996 Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 28005

Net Pension Liability as of June 30, 2019	(\$111,307)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,196)
- Net Difference Between Projected and Actual Investment	156,346
- Change of Assumptions	11,840
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,743
Pension Expense/Income	151,161
Contributions	(142,666)
Total Activity in FY 2018	171,228
Net Pension Liability as of June 30, 2020	\$59,921

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 28006
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORP

Wages: \$2,379,137 Proportionate Share: 0.0006897

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$107,902)	\$53,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,295	\$120,397
Net Difference Between Projected and Actual	85,603	0
Change of Assumptions	104,043	202,352
Changes in Proportion and Differences Between	47,859	110,383
Total	\$273,800	\$433,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,842)
Total	\$138,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,848

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,857)
2020	(13,379)
2021	3,815
2022	8,549
2023	(26,869)
Thereafter	(110,591)
Total	(\$159,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$821,823	\$53,756	(\$567,360)

TRF 1996 Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORP - 28006

Net Pension Liability as of June 30, 2019	(\$107,902)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,046)
- Net Difference Between Projected and Actual Investment	144,665
- Change of Assumptions	19,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,567)
Pension Expense/Income	138,053
Contributions	(130,848)
Total Activity in FY 2018	161,658
Net Pension Liability as of June 30, 2020	\$53,756

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 28007
 Submission Unit Name: MSD OF SHAKAMAK SCHOOL

Wages: \$1,884,435 Proportionate Share: 0.0005463

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$86,267)	\$42,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,749	\$95,365
Net Difference Between Projected and Actual	67,805	0
Change of Assumptions	82,410	160,280
Changes in Proportion and Differences Between	9,894	111,278
Total	\$188,858	\$366,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,349)
Total	\$103,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,640

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$22,451)
2020	(16,528)
2021	(2,909)
2022	841
2023	(27,213)
Thereafter	(109,805)
Total	(\$178,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$650,953	\$42,579	(\$449,397)

TRF 1996 Net Pension Liability - Unaudited

MSD OF SHAKAMAK SCHOOL - 28007

Net Pension Liability as of June 30, 2019	(\$86,267)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,410)
- Net Difference Between Projected and Actual Investment	115,024
- Change of Assumptions	16,238
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,214
Pension Expense/Income	103,420
Contributions	(103,640)
Total Activity in FY 2018	128,846
Net Pension Liability as of June 30, 2020	\$42,579

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 28008
 Submission Unit Name: GREENE-SULLIVAN SPEC ED COOP

Wages: \$970,340 Proportionate Share: 0.0002813

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$39,320)	\$21,925

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,803	\$49,105
Net Difference Between Projected and Actual	34,914	0
Change of Assumptions	42,435	82,531
Changes in Proportion and Differences Between	12,464	38,421
Total	\$104,616	\$170,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,055)
Total	\$56,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,366

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,772)
2020	(5,722)
2021	1,290
2022	3,221
2023	(11,224)
Thereafter	(44,234)
Total	(\$65,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$335,188	\$21,925	(\$231,403)

TRF 1996 Net Pension Liability - Unaudited

GREENE-SULLIVAN SPEC ED COOP - 28008

Net Pension Liability as of June 30, 2019	(\$39,320)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,494)
- Net Difference Between Projected and Actual Investment	56,436
- Change of Assumptions	2,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,830
Pension Expense/Income	56,042
Contributions	(53,366)
Total Activity in FY 2018	61,245
Net Pension Liability as of June 30, 2020	\$21,925

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 29008
 Submission Unit Name: NOBLESVILLE SCHOOLS

Wages: \$41,304,849 Proportionate Share: 0.0119739

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,560,713)	\$933,255

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$630,118	\$2,090,222
Net Difference Between Projected and Actual	1,486,162	0
Change of Assumptions	1,806,287	3,513,040
Changes in Proportion and Differences Between	537,237	1,595,919
Total	\$4,459,804	\$7,199,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,515,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$112,826)
Total	\$2,402,701

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,255,846

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$356,143)
2020	(226,309)
2021	72,186
2022	154,371
2023	(460,514)
Thereafter	(1,922,968)
Total	(\$2,739,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,267,699	\$933,255	(\$9,849,954)

TRF 1996 Net Pension Liability - Unaudited

NOBLESVILLE SCHOOLS - 29008

Net Pension Liability as of June 30, 2019	(\$1,560,713)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(316,622)
- Net Difference Between Projected and Actual Investment	2,340,438
- Change of Assumptions	(4,186)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	327,483
Pension Expense/Income	2,402,701
Contributions	(2,255,846)
Total Activity in FY 2018	2,493,968
Net Pension Liability as of June 30, 2020	\$933,255

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 29009
 Submission Unit Name: CARMEL CLAY SCHOOLS

Wages: \$66,057,076 Proportionate Share: 0.0191494

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$2,676,887)	\$1,492,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,007,724	\$3,342,812
Net Difference Between Projected and Actual	2,376,762	0
Change of Assumptions	2,888,726	5,618,270
Changes in Proportion and Differences Between	469,426	2,350,404
Total	\$6,742,638	\$11,311,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,022,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(203,586)
Total	\$3,819,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,612,972

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$592,715)
2020	(385,077)
2021	92,296
2022	223,730
2023	(759,632)
Thereafter	(3,147,450)
Total	(\$4,568,848)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,817,785	\$1,492,519	(\$15,752,654)

TRF 1996 Net Pension Liability - Unaudited

CARMEL CLAY SCHOOLS - 29009

Net Pension Liability as of June 30, 2019	(\$2,676,887)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(373,824)
- Net Difference Between Projected and Actual Investment	3,841,989
- Change of Assumptions	190,646
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	304,167
Pension Expense/Income	3,819,400
Contributions	(3,612,972)
Total Activity in FY 2018	4,169,406
Net Pension Liability as of June 30, 2020	\$1,492,519

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 29012
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORP

Wages: \$6,415,613 Proportionate Share: 0.0018598

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$267,623)	\$144,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,871	\$324,656
Net Difference Between Projected and Actual	230,832	0
Change of Assumptions	280,555	545,649
Changes in Proportion and Differences Between	24,972	274,275
Total	\$634,230	\$1,144,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,515)
Total	\$363,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,859

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$65,307)
2020	(45,141)
2021	1,221
2022	13,986
2023	(81,518)
Thereafter	(333,591)
Total	(\$510,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,216,076	\$144,954	(\$1,529,906)

TRF 1996 Net Pension Liability - Unaudited

HAMILTON HEIGHTS SCHOOL CORP - 29012

Net Pension Liability as of June 30, 2019	(\$267,623)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,707)
- Net Difference Between Projected and Actual Investment	377,319
- Change of Assumptions	26,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,771
Pension Expense/Income	363,200
Contributions	(352,859)
Total Activity in FY 2018	412,577
Net Pension Liability as of June 30, 2020	\$144,954

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 29013
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$81,149,125 Proportionate Share: 0.0235244

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$3,360,173)	\$1,833,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,237,955	\$4,106,533
Net Difference Between Projected and Actual	2,919,773	0
Change of Assumptions	3,548,703	6,901,857
Changes in Proportion and Differences Between	687,084	3,013,829
Total	\$8,393,515	\$14,022,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,942,105
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(263,239)
Total	\$4,678,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,456,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$741,271)
2020	(486,194)
2021	100,242
2022	261,705
2023	(946,323)
Thereafter	(3,816,863)
Total	(\$5,628,704)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,030,889	\$1,833,510	(\$19,351,611)

TRF 1996 Net Pension Liability - Unaudited

HAMILTON SOUTHEASTERN SCHOOLS - 29013

Net Pension Liability as of June 30, 2019	(\$3,360,173)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(406,694)
- Net Difference Between Projected and Actual Investment	4,759,005
- Change of Assumptions	312,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	306,609
Pension Expense/Income	4,678,866
Contributions	(4,456,529)
Total Activity in FY 2018	5,193,683
Net Pension Liability as of June 30, 2020	\$1,833,510

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 29014
 Submission Unit Name: WESTFIELD WASHINGTON SCHOOLS

Wages: \$32,584,066 Proportionate Share: 0.0094458

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,354,476)	\$736,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$497,079	\$1,648,905
Net Difference Between Projected and Actual	1,172,382	0
Change of Assumptions	1,424,918	2,771,317
Changes in Proportion and Differences Between	390,690	1,199,138
Total	\$3,485,069	\$5,619,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,984,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(90,664)
Total	\$1,893,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,795,431

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$282,611)
2020	(180,190)
2021	55,283
2022	120,116
2023	(364,946)
Thereafter	(1,481,943)
Total	(\$2,134,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,255,299	\$736,213	(\$7,770,292)

TRF 1996 Net Pension Liability - Unaudited

WESTFIELD WASHINGTON SCHOOLS - 29014

Net Pension Liability as of June 30, 2019	(\$1,354,476)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(159,448)
- Net Difference Between Projected and Actual Investment	1,913,771
- Change of Assumptions	131,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,862
Pension Expense/Income	1,893,749
Contributions	(1,795,431)
Total Activity in FY 2018	2,090,689
Net Pension Liability as of June 30, 2020	\$736,213

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 29015
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$3,610,286 Proportionate Share: 0.0010466

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$159,979)	\$81,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,077	\$182,700
Net Difference Between Projected and Actual	129,901	0
Change of Assumptions	157,882	307,063
Changes in Proportion and Differences Between	41,479	171,921
Total	\$384,339	\$661,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,400)
Total	\$206,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,851

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,667)
2020	(23,318)
2021	2,772
2022	9,956
2023	(43,789)
Thereafter	(188,299)
Total	(\$277,345)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,247,094	\$81,573	(\$860,953)

TRF 1996 Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 29015

Net Pension Liability as of June 30, 2019	(\$159,979)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,412)
- Net Difference Between Projected and Actual Investment	217,467
- Change of Assumptions	25,339
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(465)
Pension Expense/Income	206,474
Contributions	(196,851)
Total Activity in FY 2018	241,552
Net Pension Liability as of June 30, 2020	\$81,573

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 30012
 Submission Unit Name: COMMUNITY SCHOOL CORP OF EASTERN HANCOCK CO

Wages: \$3,945,936 Proportionate Share: 0.0011439

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$160,108)	\$89,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,197	\$199,685
Net Difference Between Projected and Actual	141,977	0
Change of Assumptions	172,560	335,610
Changes in Proportion and Differences Between	59,339	158,570
Total	\$434,073	\$693,865

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,516)
Total	\$229,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,027

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$33,760)
2020	(21,356)
2021	7,160
2022	15,011
2023	(43,731)
Thereafter	(183,116)
Total	(\$259,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,363,033	\$89,156	(\$940,994)

TRF 1996 Net Pension Liability - Unaudited
COMMUNITY SCHOOL CORP OF EASTERN HANCOCK CO - 30012

Net Pension Liability as of June 30, 2019	(\$160,108)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,182)
- Net Difference Between Projected and Actual Investment	229,614
- Change of Assumptions	11,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,449
Pension Expense/Income	229,799
Contributions	(217,027)
Total Activity in FY 2018	249,264
Net Pension Liability as of June 30, 2020	\$89,156

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 30013
 Submission Unit Name: GREENFIELD CENTRAL COMM SCHOOLS

Wages: \$15,866,947 Proportionate Share: 0.0045997

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$656,048)	\$358,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,056	\$802,946
Net Difference Between Projected and Actual	570,900	0
Change of Assumptions	693,874	1,349,513
Changes in Proportion and Differences Between	211,890	558,966
Total	\$1,718,720	\$2,711,425

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$966,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$38,481)
Total	\$927,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$873,339

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$131,951)
2020	(82,076)
2021	32,589
2022	64,160
2023	(172,045)
Thereafter	(703,382)
Total	(\$992,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,480,849	\$358,504	(\$3,783,799)

TRF 1996 Net Pension Liability - Unaudited

GREENFIELD CENTRAL COMM SCHOOLS - 30013

Net Pension Liability as of June 30, 2019	(\$656,048)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(80,226)
- Net Difference Between Projected and Actual Investment	929,996
- Change of Assumptions	60,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,240
Pension Expense/Income	927,843
Contributions	(873,339)
Total Activity in FY 2018	1,014,552
Net Pension Liability as of June 30, 2020	\$358,504

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 30014
 Submission Unit Name: MT VERNON COMM SCHOOL CORP

Wages: \$14,018,925 Proportionate Share: 0.0040640

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$582,466)	\$316,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$213,865	\$709,432
Net Difference Between Projected and Actual	504,411	0
Change of Assumptions	613,063	1,192,343
Changes in Proportion and Differences Between	321,502	512,171
Total	\$1,652,841	\$2,413,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$853,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,639)
Total	\$834,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$769,771

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$102,222)
2020	(58,156)
2021	43,155
2022	71,049
2023	(137,646)
Thereafter	(577,285)
Total	(\$761,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,842,527	\$316,751	(\$3,343,122)

TRF 1996 Net Pension Liability - Unaudited

MT VERNON COMM SCHOOL CORP - 30014

Net Pension Liability as of June 30, 2019	(\$582,466)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68,814)
- Net Difference Between Projected and Actual Investment	823,231
- Change of Assumptions	56,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,301
Pension Expense/Income	834,143
Contributions	(769,771)
Total Activity in FY 2018	899,217
Net Pension Liability as of June 30, 2020	\$316,751

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 30015
 Submission Unit Name: SOUTHERN HANCOCK CO COMM SCHOOLS

Wages: \$11,243,879 Proportionate Share: 0.0032595

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$478,141)	\$254,048

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,529	\$568,994
Net Difference Between Projected and Actual	404,559	0
Change of Assumptions	491,702	956,309
Changes in Proportion and Differences Between	252,102	419,433
Total	\$1,319,892	\$1,944,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$684,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,568)
Total	\$666,201

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$616,829

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$84,802)
2020	(49,459)
2021	31,796
2022	54,168
2023	(113,214)
Thereafter	(463,333)
Total	(\$624,844)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,883,911	\$254,048	(\$2,681,326)

TRF 1996 Net Pension Liability - Unaudited

SOUTHERN HANCOCK CO COMM SCHOOLS - 30015

Net Pension Liability as of June 30, 2019	(\$478,141)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,147)
- Net Difference Between Projected and Actual Investment	666,275
- Change of Assumptions	56,992
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,697
Pension Expense/Income	666,201
Contributions	(616,829)
Total Activity in FY 2018	732,189
Net Pension Liability as of June 30, 2020	\$254,048

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 30016
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

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	8,367	346,271
Total	\$8,367	\$346,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,031)
Total	(37,031)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,031)
2020	(37,031)
2021	(37,031)
2022	(37,031)
2023	(37,031)
Thereafter	(152,749)
Total	(337,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited
HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 30016

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	37,031
Pension Expense/Income	(37,031)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 31001
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL

Wages: \$2,091,266 Proportionate Share: 0.000602

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$89,313)	\$47,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,901	\$105,821
Net Difference Between Projected and Actual	75,240	0
Change of Assumptions	91,446	177,854
Changes in Proportion and Differences Between	9,706	87,124
Total	\$208,293	\$370,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,476)
Total	\$118,877

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,014

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,794)
2020	(14,221)
2021	891
2022	5,051
2023	(26,078)
Thereafter	(107,355)
Total	(\$162,506)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$722,328	\$47,248	(\$498,671)

TRF 1996 Net Pension Liability - Unaudited

LANESVILLE COMMUNITY SCHOOL - 31001

Net Pension Liability as of June 30, 2019	(\$89,313)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,483)
- Net Difference Between Projected and Actual Investment	124,127
- Change of Assumptions	11,022
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,032
Pension Expense/Income	118,877
Contributions	(115,014)
Total Activity in FY 2018	136,561
Net Pension Liability as of June 30, 2020	\$47,248

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 31006
 Submission Unit Name: SOUTH HARRISON COMM SCHOOLS

Wages: \$9,367,614 Proportionate Share: 0.0027156

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$386,874)	\$211,656

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,907	\$474,048
Net Difference Between Projected and Actual	337,052	0
Change of Assumptions	409,654	796,734
Changes in Proportion and Differences Between	22,610	468,306
Total	\$912,223	\$1,739,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$570,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,066)
Total	\$521,439

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,196

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$104,247)
2020	(74,801)
2021	(7,105)
2022	11,534
2023	(127,918)
Thereafter	(524,328)
Total	(\$826,865)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,235,818	\$211,656	(\$2,233,903)

TRF 1996 Net Pension Liability - Unaudited

SOUTH HARRISON COMM SCHOOLS - 31006

Net Pension Liability as of June 30, 2019	(\$386,874)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,691)
- Net Difference Between Projected and Actual Investment	548,812
- Change of Assumptions	34,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,209
Pension Expense/Income	521,439
Contributions	(513,196)
Total Activity in FY 2018	598,530
Net Pension Liability as of June 30, 2020	\$211,656

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 31008
 Submission Unit Name: N HARRISON COMM SCHOOL CORP

Wages: \$5,027,861 Proportionate Share: 0.0014575

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$207,961)	\$113,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,700	\$254,428
Net Difference Between Projected and Actual	180,900	0
Change of Assumptions	219,867	427,618
Changes in Proportion and Differences Between	20,369	266,313
Total	\$497,836	\$948,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$306,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$27,370)
Total	\$278,828

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,981

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$56,986)
2020	(41,183)
2021	(4,849)
2022	5,155
2023	(69,691)
Thereafter	(282,969)
Total	(\$450,523)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,736,708	\$113,599	(\$1,198,967)

TRF 1996 Net Pension Liability - Unaudited

N HARRISON COMM SCHOOL CORP - 31008

Net Pension Liability as of June 30, 2019	(\$207,961)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,362)
- Net Difference Between Projected and Actual Investment	294,730
- Change of Assumptions	19,112
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,233
Pension Expense/Income	278,828
Contributions	(270,981)
Total Activity in FY 2018	321,560
Net Pension Liability as of June 30, 2020	\$113,599

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 32004
 Submission Unit Name: AVON COMM SCHOOL CORP

Wages: \$35,456,765 Proportionate Share: 0.0102786

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,418,591)	\$801,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$540,904	\$1,794,282
Net Difference Between Projected and Actual	1,275,747	0
Change of Assumptions	1,550,548	3,015,653
Changes in Proportion and Differences Between	708,391	1,500,213
Total	\$4,075,590	\$6,310,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,159,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93,917)
Total	\$2,065,454

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,929,204

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$302,785)
2020	(191,334)
2021	64,900
2022	135,449
2023	(392,379)
Thereafter	(1,548,409)
Total	(\$2,234,558)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,247,636	\$801,122	(\$8,455,368)

TRF 1996 Net Pension Liability - Unaudited

AVON COMM SCHOOL CORP - 32004

Net Pension Liability as of June 30, 2019	(\$1,418,591)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(214,025)
- Net Difference Between Projected and Actual Investment	2,052,230
- Change of Assumptions	82,422
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,836
Pension Expense/Income	2,065,454
Contributions	(1,929,204)
Total Activity in FY 2018	2,219,713
Net Pension Liability as of June 30, 2020	\$801,122

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 32005
 Submission Unit Name: DANVILLE COMM SCHOOL

Wages: \$7,880,738 Proportionate Share: 0.0022846

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$329,281)	\$178,063

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,225	\$398,811
Net Difference Between Projected and Actual	283,557	0
Change of Assumptions	344,637	670,282
Changes in Proportion and Differences Between	29,101	352,016
Total	\$777,520	\$1,421,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$479,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$36,124)
Total	\$443,834

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$426,293

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$82,550)
2020	(57,778)
2021	(825)
2022	14,856
2023	(102,464)
Thereafter	(414,828)
Total	(\$643,589)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,722,253	\$178,063	(\$1,879,355)

TRF 1996 Net Pension Liability - Unaudited

DANVILLE COMM SCHOOL - 32005

Net Pension Liability as of June 30, 2019	(\$329,281)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,333)
- Net Difference Between Projected and Actual Investment	463,793
- Change of Assumptions	33,565
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,778
Pension Expense/Income	443,834
Contributions	(426,293)
Total Activity in FY 2018	507,344
Net Pension Liability as of June 30, 2020	\$178,063

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 32006
 Submission Unit Name: PLAINFIELD COMM SCHOOL CORP

Wages: \$18,630,160 Proportionate Share: 0.0054007

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$771,320)	\$420,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284,208	\$942,772
Net Difference Between Projected and Actual	670,318	0
Change of Assumptions	814,707	1,584,519
Changes in Proportion and Differences Between	188,615	672,471
Total	\$1,957,848	\$3,199,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,134,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,965)
Total	\$1,084,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,016,577

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$159,710)
2020	(101,150)
2021	33,483
2022	70,552
2023	(206,785)
Thereafter	(878,304)
Total	(\$1,241,914)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,435,294	\$420,935	(\$4,442,717)

TRF 1996 Net Pension Liability - Unaudited

PLAINFIELD COMM SCHOOL CORP - 32006

Net Pension Liability as of June 30, 2019	(\$771,320)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(93,444)
- Net Difference Between Projected and Actual Investment	1,092,510
- Change of Assumptions	71,614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,515
Pension Expense/Income	1,084,637
Contributions	(1,016,577)
Total Activity in FY 2018	1,192,255
Net Pension Liability as of June 30, 2020	\$420,935

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 32007
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORP

Wages: \$34,583,020 Proportionate Share: 0.0100253

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,378,438)	\$781,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$527,574	\$1,750,065
Net Difference Between Projected and Actual	1,244,308	0
Change of Assumptions	1,512,337	2,941,337
Changes in Proportion and Differences Between	378,748	1,191,366
Total	\$3,662,967	\$5,882,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,106,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(90,029)
Total	\$2,016,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,889,004

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$293,750)
2020	(185,045)
2021	64,874
2022	133,684
2023	(381,136)
Thereafter	(1,558,428)
Total	(\$2,219,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,945,812	\$781,380	(\$8,246,999)

TRF 1996 Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORP - 32007

Net Pension Liability as of June 30, 2019	(\$1,378,438)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(212,556)
- Net Difference Between Projected and Actual Investment	1,998,813
- Change of Assumptions	74,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,712
Pension Expense/Income	2,016,128
Contributions	(1,889,004)
Total Activity in FY 2018	2,159,818
Net Pension Liability as of June 30, 2020	\$781,380

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 32008
 Submission Unit Name: MILL CREEK COMM SCHOOL

Wages: \$4,792,749 Proportionate Share: 0.0013894

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$209,082)	\$108,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,116	\$242,540
Net Difference Between Projected and Actual	172,448	0
Change of Assumptions	209,594	407,638
Changes in Proportion and Differences Between	40,513	221,537
Total	\$495,671	\$871,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,847)
Total	\$272,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,590

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$48,082)
2020	(33,016)
2021	1,620
2022	11,156
2023	(60,192)
Thereafter	(247,530)
Total	(\$376,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,655,563	\$108,291	(\$1,142,946)

TRF 1996 Net Pension Liability - Unaudited

MILL CREEK COMM SCHOOL - 32008

Net Pension Liability as of June 30, 2019	(\$209,082)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,238)
- Net Difference Between Projected and Actual Investment	286,891
- Change of Assumptions	30,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,225
Pension Expense/Income	272,044
Contributions	(263,590)
Total Activity in FY 2018	317,373
Net Pension Liability as of June 30, 2020	\$108,291

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 32010
 Submission Unit Name: NORTH WEST HENDRICKS

Wages: \$5,523,757 Proportionate Share: 0.0016013

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$229,093)	\$124,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,267	\$279,531
Net Difference Between Projected and Actual	198,748	0
Change of Assumptions	241,559	469,808
Changes in Proportion and Differences Between	59,842	223,129
Total	\$584,416	\$972,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$336,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,689)
Total	\$317,719

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,536

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,229)
2020	(33,867)
2021	6,052
2022	17,043
2023	(65,187)
Thereafter	(260,864)
Total	(\$388,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,908,056	\$124,807	(\$1,317,259)

TRF 1996 Net Pension Liability - Unaudited

NORTH WEST HENDRICKS - 32010

Net Pension Liability as of June 30, 2019	(\$229,093)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,415)
- Net Difference Between Projected and Actual Investment	324,145
- Change of Assumptions	21,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,320
Pension Expense/Income	317,719
Contributions	(298,536)
Total Activity in FY 2018	353,900
Net Pension Liability as of June 30, 2020	\$124,807

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 33001
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$2,000,736 Proportionate Share: 0.0005800

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$82,044)	\$45,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,522	\$101,248
Net Difference Between Projected and Actual	71,988	0
Change of Assumptions	87,494	170,167
Changes in Proportion and Differences Between	14,678	77,220
Total	\$204,682	\$348,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,029)
Total	\$114,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,041

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18,818)
2020	(12,529)
2021	1,930
2022	5,911
2023	(23,874)
Thereafter	(96,573)
Total	(\$143,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$691,109	\$45,206	(\$477,119)

TRF 1996 Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 33001

Net Pension Liability as of June 30, 2019	(\$82,044)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,616)
- Net Difference Between Projected and Actual Investment	116,896
- Change of Assumptions	6,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,364
Pension Expense/Income	114,820
Contributions	(110,041)
Total Activity in FY 2018	127,250
Net Pension Liability as of June 30, 2020	\$45,206

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 33005
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORP

Wages: \$3,165,207 Proportionate Share: 0.0009176

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$137,554)	\$71,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,288	\$160,181
Net Difference Between Projected and Actual	113,890	0
Change of Assumptions	138,422	269,216
Changes in Proportion and Differences Between	2,590	186,352
Total	\$303,190	\$615,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,031)
Total	\$170,742

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,999

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$40,677)
2020	(30,728)
2021	(7,853)
2022	(1,555)
2023	(48,676)
Thereafter	(183,070)
Total	(\$312,559)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,093,381	\$71,518	(\$754,835)

TRF 1996 Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORP - 33005

Net Pension Liability as of June 30, 2019	(\$137,554)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,112)
- Net Difference Between Projected and Actual Investment	189,182
- Change of Assumptions	19,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,997
Pension Expense/Income	170,742
Contributions	(169,999)
Total Activity in FY 2018	209,072
Net Pension Liability as of June 30, 2020	\$71,518

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 33007
 Submission Unit Name: SHENANDOAH SCHOOL CORP

Wages: \$3,571,090 Proportionate Share: 0.0010352

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$150,914)	\$80,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,477	\$180,710
Net Difference Between Projected and Actual	128,486	0
Change of Assumptions	156,162	303,719
Changes in Proportion and Differences Between	3,325	170,468
Total	\$342,450	\$654,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,055)
Total	\$198,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,398

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$40,091)
2020	(28,866)
2021	(3,060)
2022	4,045
2023	(49,114)
Thereafter	(195,361)
Total	(\$312,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,233,510	\$80,684	(\$851,575)

TRF 1996 Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORP - 33007

Net Pension Liability as of June 30, 2019	(\$150,914)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,663)
- Net Difference Between Projected and Actual Investment	211,091
- Change of Assumptions	17,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,071
Pension Expense/Income	198,424
Contributions	(194,398)
Total Activity in FY 2018	231,598
Net Pension Liability as of June 30, 2020	\$80,684

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 33008
 Submission Unit Name: SOUTH HENRY SCHOOL

Wages: \$1,420,018 Proportionate Share: 0.0004117

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$69,043)	\$32,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,665	\$71,868
Net Difference Between Projected and Actual	51,099	0
Change of Assumptions	62,106	120,789
Changes in Proportion and Differences Between	20,912	71,776
Total	\$155,782	\$264,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,246)
Total	\$81,246

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,102

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,610)
2020	(9,146)
2021	1,117
2022	3,943
2023	(17,199)
Thereafter	(73,756)
Total	(\$108,651)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$490,568	\$32,088	(\$338,672)

TRF 1996 Net Pension Liability - Unaudited

SOUTH HENRY SCHOOL - 33008

Net Pension Liability as of June 30, 2019	(\$69,043)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383
- Net Difference Between Projected and Actual Investment	88,890
- Change of Assumptions	16,635
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,921)
Pension Expense/Income	81,246
Contributions	(78,102)
Total Activity in FY 2018	101,131
Net Pension Liability as of June 30, 2020	\$32,088

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 33010
 Submission Unit Name: NEW CASTLE COMM SCHOOL

Wages: \$9,859,692 Proportionate Share: 0.0028582

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$403,136)	\$222,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,411	\$498,941
Net Difference Between Projected and Actual	354,751	0
Change of Assumptions	431,165	838,571
Changes in Proportion and Differences Between	28,624	453,300
Total	\$964,951	\$1,790,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$600,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,447)
Total	\$553,016

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$542,259

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$105,525)
2020	(74,533)
2021	(3,281)
2022	16,336
2023	(130,438)
Thereafter	(528,420)
Total	(\$825,861)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,405,736	\$222,770	(\$2,351,209)

TRF 1996 Net Pension Liability - Unaudited

NEW CASTLE COMM SCHOOL - 33010

Net Pension Liability as of June 30, 2019	(\$403,136)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53,166)
- Net Difference Between Projected and Actual Investment	575,413
- Change of Assumptions	32,372
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,530
Pension Expense/Income	553,016
Contributions	(542,259)
Total Activity in FY 2018	625,906
Net Pension Liability as of June 30, 2020	\$222,770

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 34001
 Submission Unit Name: NORTHWESTERN SCHOOL

Wages: \$5,624,347 Proportionate Share: 0.0016304

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$226,349)	\$127,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,799	\$284,611
Net Difference Between Projected and Actual	202,360	0
Change of Assumptions	245,949	478,345
Changes in Proportion and Differences Between	21,066	212,499
Total	\$555,174	\$975,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$342,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,581)
Total	\$320,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,391

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,713)
2020	(37,034)
2021	3,610
2022	14,800
2023	(68,924)
Thereafter	(278,020)
Total	(\$420,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,942,730	\$127,075	(\$1,341,198)

TRF 1996 Net Pension Liability - Unaudited

NORTHWESTERN SCHOOL - 34001

Net Pension Liability as of June 30, 2019	(\$226,349)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,974)
- Net Difference Between Projected and Actual Investment	326,255
- Change of Assumptions	14,526
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,068
Pension Expense/Income	320,940
Contributions	(307,391)
Total Activity in FY 2018	353,424
Net Pension Liability as of June 30, 2020	\$127,075

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 34002
 Submission Unit Name: EASTERN HOWARD SCHOOL

Wages: \$4,612,649 Proportionate Share: 0.0013372

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$196,339)	\$104,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,369	\$233,428
Net Difference Between Projected and Actual	165,969	0
Change of Assumptions	201,719	392,323
Changes in Proportion and Differences Between	34,708	228,309
Total	\$472,765	\$854,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$21,994)
Total	\$258,931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,189

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$49,166)
2020	(34,666)
2021	(1,332)
2022	7,846
2023	(60,822)
Thereafter	(243,155)
Total	(\$381,295)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,593,363	\$104,222	(\$1,100,006)

TRF 1996 Net Pension Liability - Unaudited

EASTERN HOWARD SCHOOL - 34002

Net Pension Liability as of June 30, 2019	(\$196,339)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,208)
- Net Difference Between Projected and Actual Investment	273,438
- Change of Assumptions	23,580
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,009
Pension Expense/Income	258,931
Contributions	(252,189)
Total Activity in FY 2018	300,561
Net Pension Liability as of June 30, 2020	\$104,222

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 34003
 Submission Unit Name: WESTERN SCHOOL CORP

Wages: \$9,036,162 Proportionate Share: 0.0026195

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$381,587)	\$204,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,849	\$457,273
Net Difference Between Projected and Actual	325,124	0
Change of Assumptions	395,157	768,539
Changes in Proportion and Differences Between	83,199	402,542
Total	\$941,329	\$1,628,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$550,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$34,082)
Total	\$516,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$496,971

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$87,313)
2020	(58,910)
2021	6,391
2022	24,371
2023	(110,146)
Thereafter	(461,418)
Total	(\$687,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,121,309	\$204,166	(\$2,154,850)

TRF 1996 Net Pension Liability - Unaudited

WESTERN SCHOOL CORP - 34003

Net Pension Liability as of June 30, 2019	(\$381,587)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,848)
- Net Difference Between Projected and Actual Investment	533,991
- Change of Assumptions	42,888
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,459
Pension Expense/Income	516,234
Contributions	(496,971)
Total Activity in FY 2018	585,753
Net Pension Liability as of June 30, 2020	\$204,166

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 34005
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$19,332,207 Proportionate Share: 0.0056042

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$819,820)	\$436,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,917	\$978,296
Net Difference Between Projected and Actual	695,575	0
Change of Assumptions	845,405	1,644,224
Changes in Proportion and Differences Between	34,041	876,085
Total	\$1,869,938	\$3,498,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,177,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,234)
Total	\$1,083,120

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,045,184

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$208,116)
2020	(147,349)
2021	(7,643)
2022	30,822
2023	(256,966)
Thereafter	(1,039,415)
Total	(\$1,628,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,677,777	\$436,796	(\$4,610,120)

TRF 1996 Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 34005

Net Pension Liability as of June 30, 2019	(\$819,820)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(82,726)
- Net Difference Between Projected and Actual Investment	1,144,313
- Change of Assumptions	95,514
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,579
Pension Expense/Income	1,083,120
Contributions	(1,045,184)
Total Activity in FY 2018	1,256,616
Net Pension Liability as of June 30, 2020	\$436,796

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 34007
 Submission Unit Name: TAYLOR COMM SCHOOLS CORP

Wages: \$4,026,609 Proportionate Share: 0.0011673

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$176,801)	\$90,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,428	\$203,770
Net Difference Between Projected and Actual	144,882	0
Change of Assumptions	176,090	342,476
Changes in Proportion and Differences Between	56,921	190,028
Total	\$439,321	\$736,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$245,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,572)
Total	\$230,659

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,452

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$38,292)
2020	(25,635)
2021	3,464
2022	11,476
2023	(48,467)
Thereafter	(199,499)
Total	(\$296,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,390,916	\$90,980	(\$960,243)

TRF 1996 Net Pension Liability - Unaudited

TAYLOR COMM SCHOOLS CORP - 34007

Net Pension Liability as of June 30, 2019	(\$176,801)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,806)
- Net Difference Between Projected and Actual Investment	241,656
- Change of Assumptions	26,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,239
Pension Expense/Income	230,659
Contributions	(221,452)
Total Activity in FY 2018	267,781
Net Pension Liability as of June 30, 2020	\$90,980

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 35015
 Submission Unit Name: HUNTINGTON CO COMM SCHOOL CORP

Wages: \$15,227,101 Proportionate Share: 0.0044142

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$657,456)	\$344,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$232,294	\$770,564
Net Difference Between Projected and Actual	547,876	0
Change of Assumptions	665,891	1,295,088
Changes in Proportion and Differences Between	42,569	667,770
Total	\$1,488,630	\$2,733,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$927,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$67,513)
Total	\$859,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$834,690

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$157,211)
2020	(109,347)
2021	694
2022	30,991
2023	(195,687)
Thereafter	(814,232)
Total	(\$1,244,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,259,813	\$344,046	(\$3,631,203)

TRF 1996 Net Pension Liability - Unaudited

HUNTINGTON CO COMM SCHOOL CORP - 35015

Net Pension Liability as of June 30, 2019	(\$657,456)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(56,574)
- Net Difference Between Projected and Actual Investment	907,743
- Change of Assumptions	88,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,166
Pension Expense/Income	859,841
Contributions	(834,690)
Total Activity in FY 2018	1,001,502
Net Pension Liability as of June 30, 2020	\$344,046

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 35016
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$226,933 Proportionate Share: 0.0000658

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$9,740)	\$5,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,463	\$11,486
Net Difference Between Projected and Actual	8,167	0
Change of Assumptions	9,926	19,305
Changes in Proportion and Differences Between	6,958	10,055
Total	\$28,514	\$40,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,824
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(323)
Total	\$13,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,481

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,659)
2020	(946)
2021	695
2022	1,146
2023	(2,233)
Thereafter	(9,335)
Total	(\$12,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$78,405	\$5,129	(\$54,128)

TRF 1996 Net Pension Liability - Unaudited

REGION 8 EDUCATION SERVICE CENTER - 35016

Net Pension Liability as of June 30, 2019	(\$9,740)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(887)
- Net Difference Between Projected and Actual Investment	13,498
- Change of Assumptions	1,247
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9)
Pension Expense/Income	13,501
Contributions	(12,481)
Total Activity in FY 2018	14,869
Net Pension Liability as of June 30, 2020	\$5,129

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 36001
 Submission Unit Name: MEDORA COMM SCHOOL CORP

Wages: \$718,048 Proportionate Share: 0.0002082

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$30,398)	\$16,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,956	\$36,344
Net Difference Between Projected and Actual	25,841	0
Change of Assumptions	31,407	61,084
Changes in Proportion and Differences Between	19,561	42,709
Total	\$87,765	\$140,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,336)
Total	\$41,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,491

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,565)
2020	(4,307)
2021	883
2022	2,312
2023	(8,380)
Thereafter	(36,315)
Total	(\$52,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$248,084	\$16,227	(\$171,269)

TRF 1996 Net Pension Liability - Unaudited

MEDORA COMM SCHOOL CORP - 36001

Net Pension Liability as of June 30, 2019	(\$30,398)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,116)
- Net Difference Between Projected and Actual Investment	42,480
- Change of Assumptions	3,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,863
Pension Expense/Income	41,404
Contributions	(39,491)
Total Activity in FY 2018	46,625
Net Pension Liability as of June 30, 2020	\$16,227

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 36008
 Submission Unit Name: CROTHERSVILLE COMM SCHOOLS

Wages: \$1,115,477 Proportionate Share: 0.0003234

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$49,261)	\$25,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,019	\$56,454
Net Difference Between Projected and Actual	40,139	0
Change of Assumptions	48,786	94,883
Changes in Proportion and Differences Between	4,479	84,881
Total	\$110,423	\$236,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,632)
Total	\$59,309

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,351

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,205)
2020	(11,698)
2021	(3,636)
2022	(1,416)
2023	(18,024)
Thereafter	(75,816)
Total	(\$125,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$385,353	\$25,206	(\$266,035)

TRF 1996 Net Pension Liability - Unaudited

CROTHERSVILLE COMM SCHOOLS - 36008

Net Pension Liability as of June 30, 2019	(\$49,261)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,343)
- Net Difference Between Projected and Actual Investment	67,102
- Change of Assumptions	7,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,109
Pension Expense/Income	59,309
Contributions	(61,351)
Total Activity in FY 2018	74,467
Net Pension Liability as of June 30, 2020	\$25,206

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 36013
 Submission Unit Name: SEYMOUR COMM SCHOOLS

Wages: \$16,119,505 Proportionate Share: 0.0046729

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$662,987)	\$364,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,908	\$815,724
Net Difference Between Projected and Actual	579,985	0
Change of Assumptions	704,916	1,370,989
Changes in Proportion and Differences Between	149,707	602,399
Total	\$1,680,516	\$2,789,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$981,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$47,621)
Total	\$934,081

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$885,497

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$142,578)
2020	(91,910)
2021	24,580
2022	56,653
2023	(183,310)
Thereafter	(772,031)
Total	(\$1,108,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,568,071	\$364,209	(\$3,844,015)

TRF 1996 Net Pension Liability - Unaudited

SEYMOUR COMM SCHOOLS - 36013

Net Pension Liability as of June 30, 2019	(\$662,987)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(84,068)
- Net Difference Between Projected and Actual Investment	942,879
- Change of Assumptions	57,173
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,628
Pension Expense/Income	934,081
Contributions	(885,497)
Total Activity in FY 2018	1,027,196
Net Pension Liability as of June 30, 2020	\$364,209

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 36014
 Submission Unit Name: BROWNSTOWN CENTRAL COMM SCHOOLS

Wages: \$4,832,911 Proportionate Share: 0.0014010

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$197,761)	\$109,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,727	\$244,565
Net Difference Between Projected and Actual	173,888	0
Change of Assumptions	211,344	411,041
Changes in Proportion and Differences Between	21,585	223,508
Total	\$480,544	\$879,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$23,522)
Total	\$270,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$265,403

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,988)
2020	(36,797)
2021	(1,872)
2022	7,744
2023	(64,200)
Thereafter	(251,457)
Total	(\$398,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,669,385	\$109,195	(\$1,152,489)

TRF 1996 Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMM SCHOOLS - 36014

Net Pension Liability as of June 30, 2019	(\$197,761)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,945)
- Net Difference Between Projected and Actual Investment	282,135
- Change of Assumptions	16,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,324
Pension Expense/Income	270,806
Contributions	(265,403)
Total Activity in FY 2018	306,956
Net Pension Liability as of June 30, 2020	\$109,195

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 37006
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORP

Wages: \$4,994,241 Proportionate Share: 0.0014478

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$212,616)	\$112,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,189	\$252,735
Net Difference Between Projected and Actual	179,696	0
Change of Assumptions	218,404	424,772
Changes in Proportion and Differences Between	7,535	271,394
Total	\$481,824	\$948,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$304,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,077)
Total	\$274,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,724

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$59,498)
2020	(43,800)
2021	(7,708)
2022	2,229
2023	(72,118)
Thereafter	(286,182)
Total	(\$467,077)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,725,150	\$112,843	(\$1,190,987)

TRF 1996 Net Pension Liability - Unaudited

RENSELAER CENTRAL SCHOOL CORP - 37006

Net Pension Liability as of June 30, 2019	(\$212,616)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,770)
- Net Difference Between Projected and Actual Investment	296,074
- Change of Assumptions	25,572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,224
Pension Expense/Income	274,083
Contributions	(272,724)
Total Activity in FY 2018	325,459
Net Pension Liability as of June 30, 2020	\$112,843

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 37010
 Submission Unit Name: KANKAKEE VALLEY SCHOOL

Wages: \$9,910,471 Proportionate Share: 0.0028730

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$425,878)	\$223,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,190	\$501,525
Net Difference Between Projected and Actual	356,588	0
Change of Assumptions	433,398	842,914
Changes in Proportion and Differences Between	106,902	403,682
Total	\$1,048,078	\$1,748,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$603,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,337)
Total	\$571,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$545,155

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$90,719)
2020	(59,567)
2021	12,053
2022	31,773
2023	(115,762)
Thereafter	(477,821)
Total	(\$700,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,423,371	\$223,924	(\$2,363,383)

TRF 1996 Net Pension Liability - Unaudited

KANKAKEE VALLEY SCHOOL - 37010

Net Pension Liability as of June 30, 2019	(\$425,878)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,309)
- Net Difference Between Projected and Actual Investment	589,697
- Change of Assumptions	55,070
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,264
Pension Expense/Income	571,235
Contributions	(545,155)
Total Activity in FY 2018	649,802
Net Pension Liability as of June 30, 2020	\$223,924

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 38011
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$10,602,620 Proportionate Share: 0.0030736

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$462,266)	\$239,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,746	\$536,543
Net Difference Between Projected and Actual	381,485	0
Change of Assumptions	463,659	901,768
Changes in Proportion and Differences Between	2,648	556,945
Total	\$1,009,538	\$1,995,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$645,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,839)
Total	\$583,876

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,420

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$124,298)
2020	(90,970)
2021	(14,349)
2022	6,747
2023	(151,089)
Thereafter	(611,759)
Total	(\$985,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,662,399	\$239,559	(\$2,528,401)

TRF 1996 Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 38011

Net Pension Liability as of June 30, 2019	(\$462,266)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,111)
- Net Difference Between Projected and Actual Investment	634,512
- Change of Assumptions	66,173
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,795
Pension Expense/Income	583,876
Contributions	(581,420)
Total Activity in FY 2018	701,825
Net Pension Liability as of June 30, 2020	\$239,559

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 39003
 Submission Unit Name: SOUTHWESTERN JEFFERSON CO SCHOOLS

Wages: \$3,349,058 Proportionate Share: 0.0009709

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$152,652)	\$75,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,093	\$169,485
Net Difference Between Projected and Actual	120,505	0
Change of Assumptions	146,462	284,854
Changes in Proportion and Differences Between	36,035	179,941
Total	\$354,095	\$634,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,381)
Total	\$188,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,569

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$35,109)
2020	(24,582)
2021	(378)
2022	6,286
2023	(43,572)
Thereafter	(182,830)
Total	(\$280,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,156,892	\$75,673	(\$798,680)

TRF 1996 Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON CO SCHOOLS - 39003

Net Pension Liability as of June 30, 2019	(\$152,652)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,549)
- Net Difference Between Projected and Actual Investment	204,061
- Change of Assumptions	28,135
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,343)
Pension Expense/Income	188,590
Contributions	(179,569)
Total Activity in FY 2018	228,325
Net Pension Liability as of June 30, 2020	\$75,673

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 39004
 Submission Unit Name: MADISON CONS SCHOOLS

Wages: \$7,891,762 Proportionate Share: 0.0022878

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$334,999)	\$178,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,394	\$399,369
Net Difference Between Projected and Actual	283,954	0
Change of Assumptions	345,119	671,221
Changes in Proportion and Differences Between	72,749	366,001
Total	\$822,216	\$1,436,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$480,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$35,284)
Total	\$445,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,048

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$81,775)
2020	(56,968)
2021	64
2022	15,767
2023	(101,716)
Thereafter	(389,747)
Total	(\$614,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,726,066	\$178,313	(\$1,881,987)

TRF 1996 Net Pension Liability - Unaudited

MADISON CONS SCHOOLS - 39004

Net Pension Liability as of June 30, 2019	(\$334,999)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,533)
- Net Difference Between Projected and Actual Investment	467,320
- Change of Assumptions	39,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,881
Pension Expense/Income	445,347
Contributions	(434,048)
Total Activity in FY 2018	513,312
Net Pension Liability as of June 30, 2020	\$178,313

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 39005
 Submission Unit Name: MADISON AREA EDUC SPEC SERV UNIT

Wages: \$1,392,449 Proportionate Share: 0.0004037

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$57,334)	\$31,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,244	\$70,472
Net Difference Between Projected and Actual	50,106	0
Change of Assumptions	60,899	118,442
Changes in Proportion and Differences Between	7,399	123,462
Total	\$139,648	\$312,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,960)
Total	\$71,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,581

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,163)
2020	(16,786)
2021	(6,722)
2022	(3,951)
2023	(24,682)
Thereafter	(99,424)
Total	(\$172,728)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$481,035	\$31,465	(\$332,091)

TRF 1996 Net Pension Liability - Unaudited

MADISON AREA EDUC SPEC SERV UNIT - 39005

Net Pension Liability as of June 30, 2019	(\$57,334)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,221)
- Net Difference Between Projected and Actual Investment	81,489
- Change of Assumptions	5,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,259
Pension Expense/Income	71,851
Contributions	(76,581)
Total Activity in FY 2018	88,799
Net Pension Liability as of June 30, 2020	\$31,465

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 40001
 Submission Unit Name: JENNINGS CO SCHOOLS CORP

Wages: \$13,898,761 Proportionate Share: 0.0040291

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$589,304)	\$314,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,029	\$703,339
Net Difference Between Projected and Actual	500,079	0
Change of Assumptions	607,798	1,182,103
Changes in Proportion and Differences Between	50,957	626,143
Total	\$1,370,863	\$2,511,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$846,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,199)
Total	\$782,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$755,914

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$146,071)
2020	(102,383)
2021	(1,943)
2022	25,712
2023	(181,191)
Thereafter	(734,846)
Total	(\$1,140,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,800,941	\$314,031	(\$3,314,413)

TRF 1996 Net Pension Liability - Unaudited

JENNINGS CO SCHOOLS CORP - 40001

Net Pension Liability as of June 30, 2019	(\$589,304)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,547)
- Net Difference Between Projected and Actual Investment	822,642
- Change of Assumptions	68,562
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,341
Pension Expense/Income	782,251
Contributions	(755,914)
Total Activity in FY 2018	903,335
Net Pension Liability as of June 30, 2020	\$314,031

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41003
 Submission Unit Name: CENTER GROVE COMM SCHOOL

Wages: \$26,787,842 Proportionate Share: 0.0077656

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,100,501)	\$605,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408,659	\$1,355,601
Net Difference Between Projected and Actual	963,841	0
Change of Assumptions	1,171,456	2,278,360
Changes in Proportion and Differences Between	300,513	997,673
Total	\$2,844,469	\$4,631,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,631,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77,181)
Total	\$1,554,249

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,470,924

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$234,985)
2020	(150,782)
2021	42,805
2022	96,105
2023	(302,675)
Thereafter	(1,237,633)
Total	(\$1,787,165)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,253,229	\$605,257	(\$6,388,128)

TRF 1996 Net Pension Liability - Unaudited

CENTER GROVE COMM SCHOOL - 41003

Net Pension Liability as of June 30, 2019	(\$1,100,501)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(140,643)
- Net Difference Between Projected and Actual Investment	1,566,214
- Change of Assumptions	93,622
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,240
Pension Expense/Income	1,554,249
Contributions	(1,470,924)
Total Activity in FY 2018	1,705,758
Net Pension Liability as of June 30, 2020	\$605,257

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41005
 Submission Unit Name: FRANKLIN COMM SCHOOL

Wages: \$15,361,728 Proportionate Share: 0.0044532

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$613,166)	\$347,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,347	\$777,372
Net Difference Between Projected and Actual	552,717	0
Change of Assumptions	671,774	1,306,531
Changes in Proportion and Differences Between	57,508	562,032
Total	\$1,516,346	\$2,645,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$935,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$57,665)
Total	\$877,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$839,035

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$148,157)
2020	(99,871)
2021	11,142
2022	41,708
2023	(186,974)
Thereafter	(747,437)
Total	(\$1,129,589)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,306,284	\$347,086	(\$3,663,286)

TRF 1996 Net Pension Liability - Unaudited

FRANKLIN COMM SCHOOL - 41005

Net Pension Liability as of June 30, 2019	(\$613,166)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(93,779)
- Net Difference Between Projected and Actual Investment	888,341
- Change of Assumptions	34,140
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,703
Pension Expense/Income	877,882
Contributions	(839,035)
Total Activity in FY 2018	960,252
Net Pension Liability as of June 30, 2020	\$347,086

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41006
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$2,031,834 Proportionate Share: 0.0005890

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$86,339)	\$45,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,996	\$102,819
Net Difference Between Projected and Actual	73,105	0
Change of Assumptions	88,852	172,808
Changes in Proportion and Differences Between	28,528	92,871
Total	\$221,481	\$368,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,767)
Total	\$115,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,746

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,738)
2020	(13,351)
2021	1,332
2022	5,374
2023	(24,872)
Thereafter	(95,762)
Total	(\$147,017)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$701,833	\$45,907	(\$484,522)

TRF 1996 Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 41006

Net Pension Liability as of June 30, 2019	(\$86,339)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,566)
- Net Difference Between Projected and Actual Investment	120,364
- Change of Assumptions	10,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,991
Pension Expense/Income	115,973
Contributions	(111,746)
Total Activity in FY 2018	132,246
Net Pension Liability as of June 30, 2020	\$45,907

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41007
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP

Wages: \$5,284,116 Proportionate Share: 0.0015318

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$221,738)	\$119,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,610	\$267,398
Net Difference Between Projected and Actual	190,122	0
Change of Assumptions	231,075	449,417
Changes in Proportion and Differences Between	53,004	212,847
Total	\$554,811	\$929,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,042)
Total	\$304,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,722

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$48,171)
2020	(31,562)
2021	6,624
2022	17,138
2023	(61,523)
Thereafter	(257,357)
Total	(\$374,851)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,825,242	\$119,390	(\$1,260,087)

TRF 1996 Net Pension Liability - Unaudited
NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP - 41007

Net Pension Liability as of June 30, 2019	(\$221,738)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,329)
- Net Difference Between Projected and Actual Investment	311,493
- Change of Assumptions	23,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,371
Pension Expense/Income	304,765
Contributions	(285,722)
Total Activity in FY 2018	341,128
Net Pension Liability as of June 30, 2020	\$119,390

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41009
 Submission Unit Name: EDINBURGH SCHOOL CORP

Wages: \$2,176,298 Proportionate Share: 0.0006309

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$95,620)	\$49,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,201	\$110,133
Net Difference Between Projected and Actual	78,305	0
Change of Assumptions	95,173	185,101
Changes in Proportion and Differences Between	3,460	116,792
Total	\$210,139	\$412,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,542
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,807)
Total	\$119,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,850

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,628)
2020	(18,787)
2021	(3,060)
2022	1,270
2023	(31,128)
Thereafter	(124,554)
Total	(\$201,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$751,759	\$49,173	(\$518,990)

TRF 1996 Net Pension Liability - Unaudited

EDINBURGH SCHOOL CORP - 41009

Net Pension Liability as of June 30, 2019	(\$95,620)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,875)
- Net Difference Between Projected and Actual Investment	130,644
- Change of Assumptions	14,382
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,243)
Pension Expense/Income	119,735
Contributions	(111,850)
Total Activity in FY 2018	144,793
Net Pension Liability as of June 30, 2020	\$49,173

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41010
 Submission Unit Name: CLARK PLEASANT COMMUNITY SCHOOL CORP

Wages: \$22,153,574 Proportionate Share: 0.0064221

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$916,775)	\$500,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,959	\$1,121,073
Net Difference Between Projected and Actual	797,090	0
Change of Assumptions	968,787	1,884,189
Changes in Proportion and Differences Between	191,328	897,077
Total	\$2,295,164	\$3,902,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,349,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(78,161)
Total	\$1,271,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,206,632

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$208,661)
2020	(139,026)
2021	21,069
2022	65,148
2023	(264,640)
Thereafter	(1,081,065)
Total	(\$1,607,175)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,652,360	\$500,543	(\$5,282,939)

TRF 1996 Net Pension Liability - Unaudited

CLARK PLEASANT COMMUNITY SCHOOL CORP - 41010

Net Pension Liability as of June 30, 2019	(\$916,775)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(111,424)
- Net Difference Between Projected and Actual Investment	1,298,898
- Change of Assumptions	84,699
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,756
Pension Expense/Income	1,271,021
Contributions	(1,206,632)
Total Activity in FY 2018	1,417,318
Net Pension Liability as of June 30, 2020	\$500,543

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41011
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$12,224,957 Proportionate Share: 0.0035439

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$505,896)	\$276,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,495	\$618,640
Net Difference Between Projected and Actual	439,858	0
Change of Assumptions	534,604	1,039,750
Changes in Proportion and Differences Between	147,315	444,103
Total	\$1,308,272	\$2,102,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$744,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$32,686)
Total	\$711,831

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$669,928

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$104,701)
2020	(66,275)
2021	22,071
2022	46,395
2023	(135,592)
Thereafter	(556,119)
Total	(\$794,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,222,793	\$276,214	(\$2,915,278)

TRF 1996 Net Pension Liability - Unaudited
GREENWOOD COMMUNITY SCHOOL CORPORATION - 41011

Net Pension Liability as of June 30, 2019	(\$505,896)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(61,492)
- Net Difference Between Projected and Actual Investment	716,766
- Change of Assumptions	46,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,203
Pension Expense/Income	711,831
Contributions	(669,928)
Total Activity in FY 2018	782,110
Net Pension Liability as of June 30, 2020	\$276,214

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 41012
 Submission Unit Name: SPECIAL SERV JOHNSON CO SCHOOLS

Wages: \$2,241,850 Proportionate Share: 0.0006499

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$99,743)	\$50,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,201	\$113,450
Net Difference Between Projected and Actual	80,664	0
Change of Assumptions	98,039	190,675
Changes in Proportion and Differences Between	9,766	209,886
Total	\$222,670	\$514,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,633)
Total	\$113,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,911

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$35,839)
2020	(28,793)
2021	(12,591)
2022	(8,131)
2023	(41,504)
Thereafter	(164,483)
Total	(\$291,341)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$774,399	\$50,654	(\$534,620)

TRF 1996 Net Pension Liability - Unaudited

SPECIAL SERV JOHNSON CO SCHOOLS - 41012

Net Pension Liability as of June 30, 2019	(\$99,743)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,171)
- Net Difference Between Projected and Actual Investment	135,259
- Change of Assumptions	16,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,147
Pension Expense/Income	113,901
Contributions	(122,911)
Total Activity in FY 2018	150,397
Net Pension Liability as of June 30, 2020	\$50,654

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 42001
 Submission Unit Name: NORTH KNOX SCHOOL CORP

Wages: \$3,356,084 Proportionate Share: 0.0009729

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$117,283)	\$75,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,198	\$169,834
Net Difference Between Projected and Actual	120,753	0
Change of Assumptions	146,764	285,441
Changes in Proportion and Differences Between	37,931	120,472
Total	\$356,646	\$575,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,105)
Total	\$195,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,296

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,878)
2020	(18,329)
2021	5,924
2022	12,602
2023	(37,358)
Thereafter	(153,062)
Total	(\$219,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,159,275	\$75,829	(\$800,326)

TRF 1996 Net Pension Liability - Unaudited

NORTH KNOX SCHOOL CORP - 42001

Net Pension Liability as of June 30, 2019	(\$117,283)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,707)
- Net Difference Between Projected and Actual Investment	184,949
- Change of Assumptions	(10,734)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,614
Pension Expense/Income	195,286
Contributions	(181,296)
Total Activity in FY 2018	193,112
Net Pension Liability as of June 30, 2020	\$75,829

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 42002
 Submission Unit Name: SOUTH KNOX SCHOOL

Wages: \$3,366,310 Proportionate Share: 0.0009759

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$137,554)	\$76,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,356	\$170,358
Net Difference Between Projected and Actual	121,126	0
Change of Assumptions	147,216	286,321
Changes in Proportion and Differences Between	38,932	117,205
Total	\$358,630	\$573,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,583)
Total	\$196,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,317

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,414)
2020	(17,832)
2021	6,496
2022	13,194
2023	(36,920)
Thereafter	(151,778)
Total	(\$215,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,162,850	\$76,062	(\$802,794)

TRF 1996 Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL - 42002

Net Pension Liability as of June 30, 2019	(\$137,554)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,221)
- Net Difference Between Projected and Actual Investment	196,418
- Change of Assumptions	10,951
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,347
Pension Expense/Income	196,438
Contributions	(184,317)
Total Activity in FY 2018	213,616
Net Pension Liability as of June 30, 2020	\$76,062

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 42003
 Submission Unit Name: VINCENNES CSC

Wages: \$8,823,768 Proportionate Share: 0.0025579

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$364,621)	\$199,365

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,608	\$446,519
Net Difference Between Projected and Actual	317,478	0
Change of Assumptions	385,864	750,466
Changes in Proportion and Differences Between	91,395	332,289
Total	\$929,345	\$1,529,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$537,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,333)
Total	\$510,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$490,523

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$79,311)
2020	(51,576)
2021	12,190
2022	29,746
2023	(101,607)
Thereafter	(409,371)
Total	(\$599,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,047,908	\$199,365	(\$2,104,176)

TRF 1996 Net Pension Liability - Unaudited

VINCENNES CSC - 42003

Net Pension Liability as of June 30, 2019	(\$364,621)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,765)
- Net Difference Between Projected and Actual Investment	517,058
- Change of Assumptions	33,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,015
Pension Expense/Income	510,041
Contributions	(490,523)
Total Activity in FY 2018	563,986
Net Pension Liability as of June 30, 2020	\$199,365

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 43005
 Submission Unit Name: WARSAW COMM SCHOOLS

Wages: \$20,837,128 Proportionate Share: 0.0060405

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$890,356)	\$470,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$317,877	\$1,054,459
Net Difference Between Projected and Actual	749,727	0
Change of Assumptions	911,222	1,772,231
Changes in Proportion and Differences Between	67,132	903,571
Total	\$2,045,958	\$3,730,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,269,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$88,997)
Total	\$1,180,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,134,187

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$211,743)
2020	(146,246)
2021	4,337
2022	45,797
2023	(264,396)
Thereafter	(1,112,052)
Total	(\$1,684,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,197,658	\$470,801	(\$4,969,028)

TRF 1996 Net Pension Liability - Unaudited

WARSAW COMM SCHOOLS - 43005

Net Pension Liability as of June 30, 2019	(\$890,356)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(84,248)
- Net Difference Between Projected and Actual Investment	1,237,075
- Change of Assumptions	110,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,228
Pension Expense/Income	1,180,017
Contributions	(1,134,187)
Total Activity in FY 2018	1,361,157
Net Pension Liability as of June 30, 2020	\$470,801

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 43006
 Submission Unit Name: WAWASEE COMM SCHOOL

Wages: \$10,925,257 Proportionate Share: 0.0031671

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$478,184)	\$246,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,666	\$552,864
Net Difference Between Projected and Actual	393,090	0
Change of Assumptions	477,763	929,200
Changes in Proportion and Differences Between	77,428	466,110
Total	\$1,114,947	\$1,948,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$665,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,444)
Total	\$621,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,263

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$107,802)
2020	(73,461)
2021	5,492
2022	27,229
2023	(135,408)
Thereafter	(549,277)
Total	(\$833,227)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,773,810	\$246,846	(\$2,605,316)

TRF 1996 Net Pension Liability - Unaudited

WAWASEE COMM SCHOOL - 43006

Net Pension Liability as of June 30, 2019	(\$478,184)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,849)
- Net Difference Between Projected and Actual Investment	654,830
- Change of Assumptions	70,209
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,189
Pension Expense/Income	621,914
Contributions	(594,263)
Total Activity in FY 2018	725,030
Net Pension Liability as of June 30, 2020	\$246,846

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 43007
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL

Wages: \$5,478,164 Proportionate Share: 0.0015881

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$231,579)	\$123,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,573	\$277,226
Net Difference Between Projected and Actual	197,110	0
Change of Assumptions	239,568	465,935
Changes in Proportion and Differences Between	23,425	223,507
Total	\$543,676	\$966,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,467)
Total	\$311,168

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$296,977

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,738)
2020	(37,518)
2021	2,071
2022	12,971
2023	(68,581)
Thereafter	(277,197)
Total	(\$422,992)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,892,327	\$123,778	(\$1,306,401)

TRF 1996 Net Pension Liability - Unaudited

TIPPECANOE VALLEY SCHOOL - 43007

Net Pension Liability as of June 30, 2019	(\$231,579)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,983)
- Net Difference Between Projected and Actual Investment	323,867
- Change of Assumptions	26,260
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,022
Pension Expense/Income	311,168
Contributions	(296,977)
Total Activity in FY 2018	355,357
Net Pension Liability as of June 30, 2020	\$123,778

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 43011
 Submission Unit Name: WHITKO COMM SCHOOL

Wages: \$3,664,837 Proportionate Share: 0.0010624

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$146,331)	\$82,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,908	\$185,458
Net Difference Between Projected and Actual	131,862	0
Change of Assumptions	160,265	311,699
Changes in Proportion and Differences Between	11,369	212,733
Total	\$359,404	\$709,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$223,193
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,112)
Total	\$200,081

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,526

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$44,703)
2020	(33,183)
2021	(6,699)
2022	593
2023	(53,963)
Thereafter	(212,531)
Total	(\$350,486)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,265,920	\$82,804	(\$873,950)

TRF 1996 Net Pension Liability - Unaudited

WHITKO COMM SCHOOL - 43011

Net Pension Liability as of June 30, 2019	(\$146,331)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,339)
- Net Difference Between Projected and Actual Investment	211,958
- Change of Assumptions	8,197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,764
Pension Expense/Income	200,081
Contributions	(200,526)
Total Activity in FY 2018	229,135
Net Pension Liability as of June 30, 2020	\$82,804

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 44001
 Submission Unit Name: LAKELAND SCHOOL

Wages: \$5,179,171 Proportionate Share: 0.0015014

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$253,084)	\$117,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,010	\$262,092
Net Difference Between Projected and Actual	186,349	0
Change of Assumptions	226,489	440,498
Changes in Proportion and Differences Between	19,024	311,618
Total	\$510,872	\$1,014,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$315,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,018)
Total	\$284,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$61,527)
2020	(45,248)
2021	(7,820)
2022	2,486
2023	(74,615)
Thereafter	(316,612)
Total	(\$503,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,789,018	\$117,020	(\$1,235,080)

TRF 1996 Net Pension Liability - Unaudited

LAKELAND SCHOOL - 44001

Net Pension Liability as of June 30, 2019	(\$253,084)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,345
- Net Difference Between Projected and Actual Investment	324,878
- Change of Assumptions	62,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,081)
Pension Expense/Income	284,402
Contributions	(280,518)
Total Activity in FY 2018	370,104
Net Pension Liability as of June 30, 2020	\$117,020

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 44002
 Submission Unit Name: PRAIRIE HEIGHTS COMM SCHOOL

Wages: \$3,867,913 Proportionate Share: 0.0011213

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$154,175)	\$87,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,008	\$195,740
Net Difference Between Projected and Actual	139,172	0
Change of Assumptions	169,150	328,980
Changes in Proportion and Differences Between	31,135	177,454
Total	\$398,465	\$702,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,713)
Total	\$219,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,651

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$38,501)
2020	(26,342)
2021	1,610
2022	9,307
2023	(48,274)
Thereafter	(201,509)
Total	(\$303,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,336,104	\$87,395	(\$922,402)

TRF 1996 Net Pension Liability - Unaudited

PRAIRIE HEIGHTS COMM SCHOOL - 44002

Net Pension Liability as of June 30, 2019	(\$154,175)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,774)
- Net Difference Between Projected and Actual Investment	223,562
- Change of Assumptions	8,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,221
Pension Expense/Income	219,854
Contributions	(211,651)
Total Activity in FY 2018	241,570
Net Pension Liability as of June 30, 2020	\$87,395

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 44003
 Submission Unit Name: WESTVIEW SCHOOL

Wages: \$6,623,940 Proportionate Share: 0.0019202

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$277,779)	\$149,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,049	\$335,199
Net Difference Between Projected and Actual	238,329	0
Change of Assumptions	289,666	563,370
Changes in Proportion and Differences Between	20,485	279,845
Total	\$649,529	\$1,178,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$403,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,933)
Total	\$375,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$360,412

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$66,951)
2020	(46,130)
2021	1,738
2022	14,918
2023	(83,688)
Thereafter	(348,772)
Total	(\$528,885)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,288,046	\$149,662	(\$1,579,592)

TRF 1996 Net Pension Liability - Unaudited

WESTVIEW SCHOOL - 44003

Net Pension Liability as of June 30, 2019	(\$277,779)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,630)
- Net Difference Between Projected and Actual Investment	390,375
- Change of Assumptions	29,323
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,314
Pension Expense/Income	375,471
Contributions	(360,412)
Total Activity in FY 2018	427,441
Net Pension Liability as of June 30, 2020	\$149,662

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45005
 Submission Unit Name: RIVER FOREST COMM SCHOOL CORP

Wages: \$5,106,412 Proportionate Share: 0.0014803

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$220,129)	\$115,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,900	\$258,408
Net Difference Between Projected and Actual	183,730	0
Change of Assumptions	223,306	434,307
Changes in Proportion and Differences Between	72,049	236,724
Total	\$556,985	\$929,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$310,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,747)
Total	\$292,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,852

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$48,828)
2020	(32,777)
2021	4,125
2022	14,286
2023	(61,731)
Thereafter	(247,529)
Total	(\$372,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,763,876	\$115,376	(\$1,217,722)

TRF 1996 Net Pension Liability - Unaudited

RIVER FOREST COMM SCHOOL CORP - 45005

Net Pension Liability as of June 30, 2019	(\$220,129)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,227)
- Net Difference Between Projected and Actual Investment	304,220
- Change of Assumptions	29,136
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,987
Pension Expense/Income	292,241
Contributions	(280,852)
Total Activity in FY 2018	335,505
Net Pension Liability as of June 30, 2020	\$115,376

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45013
 Submission Unit Name: SCHOOL CITY OF EAST CHICAGO

Wages: \$12,934,097 Proportionate Share: 0.0037495

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$564,092)	\$292,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,315	\$654,531
Net Difference Between Projected and Actual	465,376	0
Change of Assumptions	565,620	1,100,071
Changes in Proportion and Differences Between	75,145	847,483
Total	\$1,303,456	\$2,602,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$787,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(90,868)
Total	\$696,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$708,797

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$167,059)
2020	(126,403)
2021	(32,933)
2022	(7,197)
2023	(199,742)
Thereafter	(765,295)
Total	(\$1,298,629)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,467,779	\$292,239	(\$3,084,409)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF EAST CHICAGO - 45013

Net Pension Liability as of June 30, 2019	(\$564,092)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,925)
- Net Difference Between Projected and Actual Investment	774,139
- Change of Assumptions	80,911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,160
Pension Expense/Income	696,843
Contributions	(708,797)
Total Activity in FY 2018	856,331
Net Pension Liability as of June 30, 2020	\$292,239

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45014
 Submission Unit Name: LAKE STATION COMM SCHOOLS

Wages: \$3,278,736 Proportionate Share: 0.0009505

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$133,502)	\$74,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,019	\$165,924
Net Difference Between Projected and Actual	117,973	0
Change of Assumptions	143,385	278,869
Changes in Proportion and Differences Between	35,759	208,999
Total	\$347,136	\$653,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,209)
Total	\$180,476

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,854

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$38,524)
2020	(28,217)
2021	(4,523)
2022	2,001
2023	(46,809)
Thereafter	(190,584)
Total	(\$306,656)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,132,584	\$74,083	(\$781,899)

TRF 1996 Net Pension Liability - Unaudited

LAKE STATION COMM SCHOOLS - 45014

Net Pension Liability as of June 30, 2019	(\$133,502)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,092)
- Net Difference Between Projected and Actual Investment	191,047
- Change of Assumptions	10,153
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,855
Pension Expense/Income	180,476
Contributions	(179,854)
Total Activity in FY 2018	207,585
Net Pension Liability as of June 30, 2020	\$74,083

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45016
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$6,514,672 Proportionate Share: 0.0018885

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$277,176)	\$147,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,381	\$329,666
Net Difference Between Projected and Actual	234,395	0
Change of Assumptions	284,884	554,070
Changes in Proportion and Differences Between	62,768	328,359
Total	\$681,428	\$1,212,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,572)
Total	\$366,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,980

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,947)
2020	(48,469)
2021	(1,391)
2022	11,571
2023	(85,408)
Thereafter	(338,023)
Total	(\$530,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,250,273	\$147,191	(\$1,553,515)

TRF 1996 Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 45016

Net Pension Liability as of June 30, 2019	(\$277,176)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,207)
- Net Difference Between Projected and Actual Investment	386,111
- Change of Assumptions	33,182
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,089
Pension Expense/Income	366,172
Contributions	(351,980)
Total Activity in FY 2018	424,367
Net Pension Liability as of June 30, 2020	\$147,191

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45017
 Submission Unit Name: SCHOOL CITY OF HAMMOND

Wages: \$40,331,075 Proportionate Share: 0.0116916

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,822,058)	\$911,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$615,262	\$2,040,942
Net Difference Between Projected and Actual	1,451,124	0
Change of Assumptions	1,763,702	3,430,215
Changes in Proportion and Differences Between	220,308	2,133,210
Total	\$4,050,396	\$7,604,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,456,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(204,270)
Total	\$2,251,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,205,113

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$441,850)
2020	(315,078)
2021	(23,620)
2022	56,628
2023	(543,761)
Thereafter	(2,286,290)
Total	(\$3,553,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,931,320	\$911,252	(\$9,617,729)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF HAMMOND - 45017

Net Pension Liability as of June 30, 2019	(\$1,822,058)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(90,720)
- Net Difference Between Projected and Actual Investment	2,448,450
- Change of Assumptions	321,152
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,591
Pension Expense/Income	2,251,950
Contributions	(2,205,113)
Total Activity in FY 2018	2,733,310
Net Pension Liability as of June 30, 2020	\$911,252

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45018
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$9,687,471 Proportionate Share: 0.0028083

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$404,214)	\$218,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,785	\$490,230
Net Difference Between Projected and Actual	348,557	0
Change of Assumptions	423,638	823,931
Changes in Proportion and Differences Between	54,782	373,267
Total	\$974,762	\$1,687,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$589,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$35,576)
Total	\$554,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$532,812

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$92,643)
2020	(62,192)
2021	7,816
2022	27,091
2023	(117,121)
Thereafter	(475,617)
Total	(\$712,666)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,346,276	\$218,881	(\$2,310,160)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 45018

Net Pension Liability as of June 30, 2019	(\$404,214)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,291)
- Net Difference Between Projected and Actual Investment	569,808
- Change of Assumptions	40,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,327
Pension Expense/Income	554,403
Contributions	(532,812)
Total Activity in FY 2018	623,095
Net Pension Liability as of June 30, 2020	\$218,881

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45019
 Submission Unit Name: SCHOOL CITY OF HOBART

Wages: \$10,606,519 Proportionate Share: 0.0030747

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$439,310)	\$239,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,804	\$536,735
Net Difference Between Projected and Actual	381,622	0
Change of Assumptions	463,825	902,091
Changes in Proportion and Differences Between	17,023	394,075
Total	\$1,024,274	\$1,832,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$645,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,487)
Total	\$604,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,493

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$103,968)
2020	(70,629)
2021	6,020
2022	27,124
2023	(130,769)
Thereafter	(536,405)
Total	(\$808,627)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,663,710	\$239,644	(\$2,529,306)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF HOBART - 45019

Net Pension Liability as of June 30, 2019	(\$439,310)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53,064)
- Net Difference Between Projected and Actual Investment	622,084
- Change of Assumptions	40,972
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,996
Pension Expense/Income	604,459
Contributions	(581,493)
Total Activity in FY 2018	678,954
Net Pension Liability as of June 30, 2020	\$239,644

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45020
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$12,307,930 Proportionate Share: 0.0035680

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$445,645)	\$278,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,764	\$622,847
Net Difference Between Projected and Actual	442,849	0
Change of Assumptions	538,240	1,046,821
Changes in Proportion and Differences Between	196,040	543,747
Total	\$1,364,893	\$2,213,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$749,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,510)
Total	\$710,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$667,570

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$112,016)
2020	(73,328)
2021	15,618
2022	40,107
2023	(143,117)
Thereafter	(575,786)
Total	(\$848,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,251,510	\$278,093	(\$2,935,103)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL TOWN OF MUNSTER - 45020

Net Pension Liability as of June 30, 2019	(\$445,645)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(108,575)
- Net Difference Between Projected and Actual Investment	686,778
- Change of Assumptions	(22,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,466
Pension Expense/Income	710,070
Contributions	(667,570)
Total Activity in FY 2018	723,738
Net Pension Liability as of June 30, 2020	\$278,093

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45022
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$3,354,940 Proportionate Share: 0.0009726

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$140,025)	\$75,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,182	\$169,782
Net Difference Between Projected and Actual	120,716	0
Change of Assumptions	146,719	285,352
Changes in Proportion and Differences Between	18,831	132,497
Total	\$337,448	\$587,631

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,187)
Total	\$192,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,522

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,950)
2020	(21,404)
2021	2,842
2022	9,517
2023	(40,428)
Thereafter	(168,760)
Total	(\$250,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,158,918	\$75,805	(\$800,079)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 45022

Net Pension Liability as of June 30, 2019	(\$140,025)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,008)
- Net Difference Between Projected and Actual Investment	197,360
- Change of Assumptions	14,118
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,741
Pension Expense/Income	192,141
Contributions	(184,522)
Total Activity in FY 2018	215,830
Net Pension Liability as of June 30, 2020	\$75,805

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45025
 Submission Unit Name: MERRILLVILLE COMM SCHOOL CORP

Wages: \$20,943,356 Proportionate Share: 0.0060713

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$940,881)	\$473,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$319,498	\$1,059,836
Net Difference Between Projected and Actual	753,550	0
Change of Assumptions	915,868	1,781,267
Changes in Proportion and Differences Between	215,892	1,208,394
Total	\$2,204,808	\$4,049,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,275,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$111,583)
Total	\$1,163,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,137,161

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$234,957)
2020	(169,125)
2021	(17,775)
2022	23,896
2023	(287,878)
Thereafter	(1,158,850)
Total	(\$1,844,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,234,358	\$473,202	(\$4,994,365)

TRF 1996 Net Pension Liability - Unaudited

MERRILLVILLE COMM SCHOOL CORP - 45025

Net Pension Liability as of June 30, 2019	(\$940,881)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,987)
- Net Difference Between Projected and Actual Investment	1,268,553
- Change of Assumptions	160,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,778
Pension Expense/Income	1,163,901
Contributions	(1,137,161)
Total Activity in FY 2018	1,414,083
Net Pension Liability as of June 30, 2020	\$473,202

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45026
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$5,180,343 Proportionate Share: 0.0015017

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$259,305)	\$117,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,026	\$262,144
Net Difference Between Projected and Actual	186,386	0
Change of Assumptions	226,534	440,586
Changes in Proportion and Differences Between	34,945	321,441
Total	\$526,891	\$1,024,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$315,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,126)
Total	\$284,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,756

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$61,644)
2020	(45,361)
2021	(7,925)
2022	2,382
2023	(74,733)
Thereafter	(309,999)
Total	(\$497,280)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,789,376	\$117,044	(\$1,235,326)

TRF 1996 Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 45026

Net Pension Liability as of June 30, 2019	(\$259,305)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,865
- Net Difference Between Projected and Actual Investment	328,320
- Change of Assumptions	68,821
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,258)
Pension Expense/Income	284,357
Contributions	(282,756)
Total Activity in FY 2018	376,349
Net Pension Liability as of June 30, 2020	\$117,044

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45027
 Submission Unit Name: GARY COMM SCHOOL CORP

Wages: \$13,575,466 Proportionate Share: 0.0039354

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$565,572)	\$306,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,098	\$686,983
Net Difference Between Projected and Actual	488,449	0
Change of Assumptions	593,663	1,154,613
Changes in Proportion and Differences Between	44,895	1,298,515
Total	\$1,334,105	\$3,140,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$826,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$144,925)
Total	\$681,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$778,052

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$224,897)
2020	(182,225)
2021	(84,120)
2022	(57,109)
2023	(259,200)
Thereafter	(998,455)
Total	(\$1,806,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,689,291	\$306,728	(\$3,237,334)

TRF 1996 Net Pension Liability - Unaudited

GARY COMM SCHOOL CORP - 45027

Net Pension Liability as of June 30, 2019	(\$565,572)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(65,510)
- Net Difference Between Projected and Actual Investment	798,022
- Change of Assumptions	56,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	179,974
Pension Expense/Income	681,840
Contributions	(778,052)
Total Activity in FY 2018	872,300
Net Pension Liability as of June 30, 2020	\$306,728

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45028
 Submission Unit Name: TRI CREEK SCHOOL

Wages: \$9,277,120 Proportionate Share: 0.0026894

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$376,804)	\$209,614

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,528	\$469,475
Net Difference Between Projected and Actual	333,800	0
Change of Assumptions	405,701	789,047
Changes in Proportion and Differences Between	52,161	424,378
Total	\$933,190	\$1,682,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$565,000
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,205)
Total	\$522,795

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$501,020

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$96,855)
2020	(67,694)
2021	(650)
2022	17,809
2023	(120,298)
Thereafter	(482,022)
Total	(\$749,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,204,599	\$209,614	(\$2,212,351)

TRF 1996 Net Pension Liability - Unaudited

TRI CREEK SCHOOL - 45028

Net Pension Liability as of June 30, 2019	(\$376,804)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,876)
- Net Difference Between Projected and Actual Investment	540,048
- Change of Assumptions	27,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,766
Pension Expense/Income	522,795
Contributions	(501,020)
Total Activity in FY 2018	586,418
Net Pension Liability as of June 30, 2020	\$209,614

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45029
 Submission Unit Name: LAKE CENTRAL SCHOOL CORP

Wages: \$30,097,518 Proportionate Share: 0.0087250

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,223,157)	\$680,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$459,147	\$1,523,078
Net Difference Between Projected and Actual	1,082,919	0
Change of Assumptions	1,316,184	2,559,840
Changes in Proportion and Differences Between	169,357	1,243,897
Total	\$3,027,607	\$5,326,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,832,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$118,771)
Total	\$1,714,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,651,116

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$296,067)
2020	(201,461)
2021	16,043
2022	75,928
2023	(372,119)
Thereafter	(1,521,532)
Total	(\$2,299,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,396,418	\$680,033	(\$7,177,348)

TRF 1996 Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORP - 45029

Net Pension Liability as of June 30, 2019	(\$1,223,157)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(167,765)
- Net Difference Between Projected and Actual Investment	1,752,429
- Change of Assumptions	90,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,753
Pension Expense/Income	1,714,214
Contributions	(1,651,116)
Total Activity in FY 2018	1,903,190
Net Pension Liability as of June 30, 2020	\$680,033

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45030
 Submission Unit Name: CROWN POINT COMM SCHOOL

Wages: \$27,956,590 Proportionate Share: 0.0081044

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,133,500)	\$631,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$426,488	\$1,414,743
Net Difference Between Projected and Actual	1,005,892	0
Change of Assumptions	1,222,565	2,377,761
Changes in Proportion and Differences Between	301,271	1,005,234
Total	\$2,956,216	\$4,797,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,702,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,460)
Total	\$1,626,146

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,545,406

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$241,148)
2020	(153,271)
2021	48,762
2022	104,388
2023	(311,790)
Thereafter	(1,288,463)
Total	(\$1,841,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,656,932	\$631,663	(\$6,666,831)

TRF 1996 Net Pension Liability - Unaudited

CROWN POINT COMM SCHOOL - 45030

Net Pension Liability as of June 30, 2019	(\$1,133,500)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(157,779)
- Net Difference Between Projected and Actual Investment	1,626,327
- Change of Assumptions	81,328
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,547
Pension Expense/Income	1,626,146
Contributions	(1,545,406)
Total Activity in FY 2018	1,765,163
Net Pension Liability as of June 30, 2020	\$631,663

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45031
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$6,693,293 Proportionate Share: 0.0019403

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$268,829)	\$151,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,107	\$338,708
Net Difference Between Projected and Actual	240,824	0
Change of Assumptions	292,698	569,267
Changes in Proportion and Differences Between	107,198	239,225
Total	\$742,827	\$1,147,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$407,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,097)
Total	\$392,529

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$367,329

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,524)
2020	(33,485)
2021	14,884
2022	28,202
2023	(71,437)
Thereafter	(288,013)
Total	(\$404,373)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,311,997	\$151,228	(\$1,596,127)

TRF 1996 Net Pension Liability - Unaudited
HANOVER COMMUNITY SCHOOL CORPORATION - 45031

Net Pension Liability as of June 30, 2019	(\$268,829)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,639)
- Net Difference Between Projected and Actual Investment	387,971
- Change of Assumptions	16,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,831
Pension Expense/Income	392,529
Contributions	(367,329)
Total Activity in FY 2018	420,057
Net Pension Liability as of June 30, 2020	\$151,228

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45032
 Submission Unit Name: NORTHWEST INDIANA SPEC ED COOP

Wages: \$9,194,289 Proportionate Share: 0.0026653

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$412,905)	\$207,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,260	\$465,268
Net Difference Between Projected and Actual	330,808	0
Change of Assumptions	402,066	781,976
Changes in Proportion and Differences Between	51,486	459,634
Total	\$924,620	\$1,706,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$559,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,781)
Total	\$513,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$503,088

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$100,944)
2020	(72,044)
2021	(5,601)
2022	12,693
2023	(124,176)
Thereafter	(492,186)
Total	(\$782,258)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,175,882	\$207,736	(\$2,192,526)

TRF 1996 Net Pension Liability - Unaudited

NORTHWEST INDIANA SPEC ED COOP - 45032

Net Pension Liability as of June 30, 2019	(\$412,905)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,487)
- Net Difference Between Projected and Actual Investment	556,817
- Change of Assumptions	70,524
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,719
Pension Expense/Income	513,156
Contributions	(503,088)
Total Activity in FY 2018	620,641
Net Pension Liability as of June 30, 2020	\$207,736

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45033
 Submission Unit Name: AMERICAN QUALITY SCHOOLS

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	0	33
Total	\$0	\$33

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6)
Total	(\$6)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6)
2020	(6)
2021	(6)
2022	(6)
2023	(6)
Thereafter	(3)
Total	(\$33)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

AMERICAN QUALITY SCHOOLS - 45033

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	6
Pension Expense/Income	(6)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 45034
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

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	2,290	8,593
Total	\$2,290	\$8,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(688)
Total	(688)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$688)
2020	(688)
2021	(688)
2022	(688)
2023	(688)
Thereafter	(2,863)
Total	(\$6,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited
NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 45034

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	688
Pension Expense/Income	(688)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 46008
 Submission Unit Name: MSD OF NEW DURHAM TOWNSHIP SCHOOLS

Wages: \$2,799,971 Proportionate Share: 0.0008117

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$116,034)	\$63,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,715	\$141,694
Net Difference Between Projected and Actual	100,746	0
Change of Assumptions	122,447	238,146
Changes in Proportion and Differences Between	18,993	117,254
Total	\$284,901	\$497,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,830)
Total	\$159,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,097

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,326)
2020	(18,525)
2021	1,710
2022	7,281
2023	(34,402)
Thereafter	(140,931)
Total	(\$212,193)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$967,195	\$63,265	(\$667,720)

TRF 1996 Net Pension Liability - Unaudited

MSD OF NEW DURHAM TOWNSHIP SCHOOLS - 46008

Net Pension Liability as of June 30, 2019	(\$116,034)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,965)
- Net Difference Between Projected and Actual Investment	164,258
- Change of Assumptions	10,880
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,528
Pension Expense/Income	159,695
Contributions	(153,097)
Total Activity in FY 2018	179,299
Net Pension Liability as of June 30, 2020	\$63,265

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 46009
 Submission Unit Name: TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP

Wages: \$1,271,533 Proportionate Share: 0.0003686

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$59,532)	\$28,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,397	\$64,345
Net Difference Between Projected and Actual	45,749	0
Change of Assumptions	55,604	108,144
Changes in Proportion and Differences Between	17,868	68,270
Total	\$138,618	\$240,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,983)
Total	\$71,454

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,476

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,473)
2020	(9,476)
2021	(288)
2022	2,242
2023	(16,686)
Thereafter	(64,460)
Total	(\$102,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$439,211	\$28,729	(\$303,217)

TRF 1996 Net Pension Liability - Unaudited

TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP - 46009

Net Pension Liability as of June 30, 2019	(\$59,532)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,331)
- Net Difference Between Projected and Actual Investment	78,335
- Change of Assumptions	12,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,124)
Pension Expense/Income	71,454
Contributions	(67,476)
Total Activity in FY 2018	88,261
Net Pension Liability as of June 30, 2020	\$28,729

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 46014
 Submission Unit Name: SOUTH CENTRAL COMM SCHOOL

Wages: \$2,830,102 Proportionate Share: 0.0008204

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$119,208)	\$63,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,173	\$143,213
Net Difference Between Projected and Actual	101,825	0
Change of Assumptions	123,759	240,698
Changes in Proportion and Differences Between	36,705	107,559
Total	\$305,462	\$491,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,462)
Total	\$164,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,139

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$24,134)
2020	(15,238)
2021	5,213
2022	10,844
2023	(31,285)
Thereafter	(131,408)
Total	(\$186,008)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$977,561	\$63,943	(\$674,876)

TRF 1996 Net Pension Liability - Unaudited

SOUTH CENTRAL COMM SCHOOL - 46014

Net Pension Liability as of June 30, 2019	(\$119,208)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,700)
- Net Difference Between Projected and Actual Investment	167,075
- Change of Assumptions	13,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,920
Pension Expense/Income	164,891
Contributions	(156,139)
Total Activity in FY 2018	183,151
Net Pension Liability as of June 30, 2020	\$63,943

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 46020
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORP

Wages: \$7,701,415 Proportionate Share: 0.0022326

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$324,167)	\$174,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,489	\$389,733
Net Difference Between Projected and Actual	277,103	0
Change of Assumptions	336,792	655,026
Changes in Proportion and Differences Between	62,207	280,501
Total	\$793,591	\$1,325,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$469,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,813)
Total	\$445,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$425,336

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$69,181)
2020	(44,973)
2021	10,683
2022	26,007
2023	(88,642)
Thereafter	(365,563)
Total	(\$531,669)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,660,292	\$174,011	(\$1,836,578)

TRF 1996 Net Pension Liability - Unaudited

NEW PRAIRIE UNITED SCHOOL CORP - 46020

Net Pension Liability as of June 30, 2019	(\$324,167)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,738)
- Net Difference Between Projected and Actual Investment	454,540
- Change of Assumptions	35,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,094
Pension Expense/Income	445,221
Contributions	(425,336)
Total Activity in FY 2018	498,178
Net Pension Liability as of June 30, 2020	\$174,011

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 46021
 Submission Unit Name: LA PORTE COMM SCHOOL CORP

Wages: \$22,301,577 Proportionate Share: 0.0064650

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$906,604)	\$503,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$340,216	\$1,128,562
Net Difference Between Projected and Actual	802,415	0
Change of Assumptions	975,258	1,896,776
Changes in Proportion and Differences Between	286,347	930,361
Total	\$2,404,236	\$3,955,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,358,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,968)
Total	\$1,287,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,205,934

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$202,343)
2020	(132,243)
2021	28,922
2022	73,296
2023	(258,696)
Thereafter	(1,060,399)
Total	(\$1,551,463)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,703,478	\$503,887	(\$5,318,230)

TRF 1996 Net Pension Liability - Unaudited

LA PORTE COMM SCHOOL CORP - 46021

Net Pension Liability as of June 30, 2019	(\$906,604)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(124,108)
- Net Difference Between Projected and Actual Investment	1,298,656
- Change of Assumptions	67,487
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,164
Pension Expense/Income	1,287,226
Contributions	(1,205,934)
Total Activity in FY 2018	1,410,491
Net Pension Liability as of June 30, 2020	\$503,887

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 46022
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$19,765,336 Proportionate Share: 0.0057298

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$823,699)	\$446,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,527	\$1,000,222
Net Difference Between Projected and Actual	711,164	0
Change of Assumptions	864,352	1,681,074
Changes in Proportion and Differences Between	57,170	883,256
Total	\$1,934,213	\$3,564,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,203,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,142)
Total	\$1,109,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,061,446

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$210,578)
2020	(148,450)
2021	(5,613)
2022	33,715
2023	(260,523)
Thereafter	(1,038,890)
Total	(\$1,630,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,827,438	\$446,585	(\$4,713,441)

TRF 1996 Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 46022

Net Pension Liability as of June 30, 2019	(\$823,699)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(95,200)
- Net Difference Between Projected and Actual Investment	1,162,026
- Change of Assumptions	81,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,464
Pension Expense/Income	1,109,598
Contributions	(1,061,446)
Total Activity in FY 2018	1,270,284
Net Pension Liability as of June 30, 2020	\$446,585

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 47011
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$5,162,444 Proportionate Share: 0.0014965

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$211,193)	\$116,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,752	\$261,236
Net Difference Between Projected and Actual	185,741	0
Change of Assumptions	225,750	439,060
Changes in Proportion and Differences Between	9,661	226,985
Total	\$499,904	\$927,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$24,730)
Total	\$289,661

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,006

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$55,140)
2020	(38,913)
2021	(1,607)
2022	8,664
2023	(68,184)
Thereafter	(272,197)
Total	(\$427,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,783,179	\$116,638	(\$1,231,049)

TRF 1996 Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 47011

Net Pension Liability as of June 30, 2019	(\$211,193)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,750)
- Net Difference Between Projected and Actual Investment	301,340
- Change of Assumptions	17,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,508
Pension Expense/Income	289,661
Contributions	(283,006)
Total Activity in FY 2018	327,831
Net Pension Liability as of June 30, 2020	\$116,638

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 47013
 Submission Unit Name: NORTH LAWRENCE COMMUNITY SCHOOL

Wages: \$13,911,861 Proportionate Share: 0.0040329

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$623,035)	\$314,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,229	\$704,003
Net Difference Between Projected and Actual	500,551	0
Change of Assumptions	608,371	1,183,218
Changes in Proportion and Differences Between	82,411	591,457
Total	\$1,403,562	\$2,478,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$847,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$55,157)
Total	\$792,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$754,681

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$137,107)
2020	(93,378)
2021	7,157
2022	34,838
2023	(172,260)
Thereafter	(714,366)
Total	(\$1,075,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,805,469	\$314,327	(\$3,317,539)

TRF 1996 Net Pension Liability - Unaudited

NORTH LAWRENCE COMMUNITY SCHOOL - 47013

Net Pension Liability as of June 30, 2019	(\$623,035)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,298)
- Net Difference Between Projected and Actual Investment	841,577
- Change of Assumptions	104,816
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,144)
Pension Expense/Income	792,092
Contributions	(754,681)
Total Activity in FY 2018	937,362
Net Pension Liability as of June 30, 2020	\$314,327

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 48014
 Submission Unit Name: ALEXANDRIA COMM SCHOOL CORP

Wages: \$4,394,772 Proportionate Share: 0.0012740

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$183,395)	\$99,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,043	\$222,396
Net Difference Between Projected and Actual	158,125	0
Change of Assumptions	192,185	373,781
Changes in Proportion and Differences Between	6,839	195,197
Total	\$424,192	\$791,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$21,131)
Total	\$246,516

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,185

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$47,021)
2020	(33,206)
2021	(1,447)
2022	7,297
2023	(58,125)
Thereafter	(234,680)
Total	(\$367,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,518,056	\$99,297	(\$1,048,016)

TRF 1996 Net Pension Liability - Unaudited

ALEXANDRIA COMM SCHOOL CORP - 48014

Net Pension Liability as of June 30, 2019	(\$183,395)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,985)
- Net Difference Between Projected and Actual Investment	258,509
- Change of Assumptions	18,468
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,369
Pension Expense/Income	246,516
Contributions	(239,185)
Total Activity in FY 2018	282,692
Net Pension Liability as of June 30, 2020	\$99,297

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 48016
 Submission Unit Name: ANDERSON COMM SCHOOL CORP

Wages: \$24,383,824 Proportionate Share: 0.0070687

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,009,823)	\$550,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$371,985	\$1,233,947
Net Difference Between Projected and Actual	877,344	0
Change of Assumptions	1,066,328	2,073,896
Changes in Proportion and Differences Between	653,088	1,339,612
Total	\$2,968,745	\$4,647,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,485,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,906)
Total	\$1,417,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,335,533

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$211,547)
2020	(134,900)
2021	41,314
2022	89,831
2023	(273,162)
Thereafter	(1,190,246)
Total	(\$1,678,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,422,827	\$550,940	(\$5,814,845)

TRF 1996 Net Pension Liability - Unaudited

ANDERSON COMM SCHOOL CORP - 48016

Net Pension Liability as of June 30, 2019	(\$1,009,823)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(122,099)
- Net Difference Between Projected and Actual Investment	1,430,083
- Change of Assumptions	94,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,157
Pension Expense/Income	1,417,116
Contributions	(1,335,533)
Total Activity in FY 2018	1,560,763
Net Pension Liability as of June 30, 2020	\$550,940

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 48017
 Submission Unit Name: ELWOOD COMM SCHOOL

Wages: \$4,192,544 Proportionate Share: 0.0012154

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$176,255)	\$94,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,960	\$212,166
Net Difference Between Projected and Actual	150,852	0
Change of Assumptions	183,346	356,588
Changes in Proportion and Differences Between	38,629	172,399
Total	\$436,787	\$741,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,440)
Total	\$240,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$227,255

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$39,136)
2020	(25,957)
2021	4,341
2022	12,683
2023	(49,730)
Thereafter	(206,567)
Total	(\$304,366)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,448,230	\$94,729	(\$999,811)

TRF 1996 Net Pension Liability - Unaudited

ELWOOD COMM SCHOOL - 48017

Net Pension Liability as of June 30, 2019	(\$176,255)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,070)
- Net Difference Between Projected and Actual Investment	247,328
- Change of Assumptions	19,034
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,051
Pension Expense/Income	240,896
Contributions	(227,255)
Total Activity in FY 2018	270,984
Net Pension Liability as of June 30, 2020	\$94,729

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 48020
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$8,563,958 Proportionate Share: 0.0024826

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$360,699)	\$193,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,645	\$433,375
Net Difference Between Projected and Actual	308,132	0
Change of Assumptions	374,505	728,374
Changes in Proportion and Differences Between	79,593	316,873
Total	\$892,875	\$1,478,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$521,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,407)
Total	\$496,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$472,613

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$75,856)
2020	(48,937)
2021	12,951
2022	29,991
2023	(97,496)
Thereafter	(406,400)
Total	(\$585,747)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,958,183	\$193,496	(\$2,042,233)

TRF 1996 Net Pension Liability - Unaudited

FRANKTON-LAPEL COMMUNITY SCHOOLS - 48020

Net Pension Liability as of June 30, 2019	(\$360,699)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,458)
- Net Difference Between Projected and Actual Investment	505,565
- Change of Assumptions	39,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,938
Pension Expense/Income	496,148
Contributions	(472,613)
Total Activity in FY 2018	554,195
Net Pension Liability as of June 30, 2020	\$193,496

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 48021
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$12,745,863 Proportionate Share: 0.0036949

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$532,573)	\$287,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$194,442	\$645,000
Net Difference Between Projected and Actual	458,599	0
Change of Assumptions	557,383	1,084,052
Changes in Proportion and Differences Between	177,998	472,018
Total	\$1,388,422	\$2,201,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$776,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$32,925)
Total	\$743,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$703,540

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$108,007)
2020	(67,943)
2021	24,167
2022	49,527
2023	(140,214)
Thereafter	(570,178)
Total	(\$812,648)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,402,719	\$287,983	(\$3,039,494)

TRF 1996 Net Pension Liability - Unaudited
SOUTH MADISON COMMUNITY SCHOOL CORP - 48021

Net Pension Liability as of June 30, 2019	(\$532,573)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,359)
- Net Difference Between Projected and Actual Investment	750,110
- Change of Assumptions	54,310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,720
Pension Expense/Income	743,315
Contributions	(703,540)
Total Activity in FY 2018	820,556
Net Pension Liability as of June 30, 2020	\$287,983

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49002
 Submission Unit Name: MSD OF DECATUR TOWNSHIP

Wages: \$23,754,043 Proportionate Share: 0.0068861

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$965,777)	\$536,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$362,376	\$1,202,071
Net Difference Between Projected and Actual	854,681	0
Change of Assumptions	1,038,782	2,020,323
Changes in Proportion and Differences Between	154,171	931,448
Total	\$2,410,010	\$4,153,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,446,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(88,761)
Total	\$1,357,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,295,463

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$228,691)
2020	(154,025)
2021	17,638
2022	64,901
2023	(288,714)
Thereafter	(1,154,941)
Total	(\$1,743,832)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,205,247	\$536,708	(\$5,664,635)

TRF 1996 Net Pension Liability - Unaudited

MSD OF DECATUR TOWNSHIP - 49002

Net Pension Liability as of June 30, 2019	(\$965,777)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(132,103)
- Net Difference Between Projected and Actual Investment	1,383,311
- Change of Assumptions	72,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,824
Pension Expense/Income	1,357,900
Contributions	(1,295,463)
Total Activity in FY 2018	1,502,485
Net Pension Liability as of June 30, 2020	\$536,708

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49004
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$72,074,769 Proportionate Share: 0.0208938

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$2,988,125)	\$1,628,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,099,522	\$3,647,323
Net Difference Between Projected and Actual	2,593,271	0
Change of Assumptions	3,151,872	6,130,062
Changes in Proportion and Differences Between	286,703	2,823,428
Total	\$7,131,368	\$12,600,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,389,457
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(290,299)
Total	\$4,099,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,952,366

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$714,875)
2020	(488,322)
2021	32,536
2022	175,943
2023	(896,997)
Thereafter	(3,577,730)
Total	(\$5,469,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,896,354	\$1,628,479	(\$17,187,630)

TRF 1996 Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 49004

Net Pension Liability as of June 30, 2019	(\$2,988,125)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(358,504)
- Net Difference Between Projected and Actual Investment	4,228,858
- Change of Assumptions	281,527
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	317,931
Pension Expense/Income	4,099,158
Contributions	(3,952,366)
Total Activity in FY 2018	4,616,604
Net Pension Liability as of June 30, 2020	\$1,628,479

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49005
 Submission Unit Name: MSD LAWRENCE TOWNSHIP

Wages: \$57,046,118 Proportionate Share: 0.0165372

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$2,408,848)	\$1,288,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$870,259	\$2,886,814
Net Difference Between Projected and Actual	2,052,544	0
Change of Assumptions	2,494,670	4,851,873
Changes in Proportion and Differences Between	345,709	2,099,395
Total	\$5,763,182	\$9,838,082

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,474,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(193,131)
Total	\$3,281,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,113,089

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$529,179)
2020	(349,865)
2021	62,388
2022	175,893
2023	(673,327)
Thereafter	(2,760,810)
Total	(\$4,074,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,705,175	\$1,288,922	(\$13,603,810)

TRF 1996 Net Pension Liability - Unaudited

MSD LAWRENCE TOWNSHIP - 49005

Net Pension Liability as of June 30, 2019	(\$2,408,848)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(251,675)
- Net Difference Between Projected and Actual Investment	3,371,057
- Change of Assumptions	270,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,818
Pension Expense/Income	3,281,073
Contributions	(3,113,089)
Total Activity in FY 2018	3,697,770
Net Pension Liability as of June 30, 2020	\$1,288,922

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49006
 Submission Unit Name: MSD OF PERRY TOWNSHIP

Wages: \$61,838,752 Proportionate Share: 0.0179265

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$2,552,723)	\$1,397,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$943,370	\$3,129,337
Net Difference Between Projected and Actual	2,224,980	0
Change of Assumptions	2,704,249	5,259,481
Changes in Proportion and Differences Between	789,105	2,338,392
Total	\$6,661,704	\$10,727,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,766,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(164,341)
Total	\$3,601,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,386,117

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$528,619)
2020	(334,241)
2021	112,646
2022	235,688
2023	(684,876)
Thereafter	(2,866,104)
Total	(\$4,065,506)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,360,618	\$1,397,205	(\$14,746,674)

TRF 1996 Net Pension Liability - Unaudited

MSD OF PERRY TOWNSHIP - 49006

Net Pension Liability as of June 30, 2019	(\$2,552,723)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(315,674)
- Net Difference Between Projected and Actual Investment	3,622,244
- Change of Assumptions	229,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	198,234
Pension Expense/Income	3,601,733
Contributions	(3,386,117)
Total Activity in FY 2018	3,949,928
Net Pension Liability as of June 30, 2020	\$1,397,205

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49007
 Submission Unit Name: MSD OF PIKE TOWNSHIP SCHOOLS

Wages: \$42,069,759 Proportionate Share: 0.0121957

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,864,251)	\$950,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$641,790	\$2,128,941
Net Difference Between Projected and Actual	1,513,691	0
Change of Assumptions	1,839,746	3,578,114
Changes in Proportion and Differences Between	99,287	1,941,368
Total	\$4,094,514	\$7,648,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,562,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(203,586)
Total	\$2,358,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,287,903

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$451,412)
2020	(319,173)
2021	(15,149)
2022	68,558
2023	(557,717)
Thereafter	(2,279,016)
Total	(\$3,553,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,531,988	\$950,542	(\$10,032,411)

TRF 1996 Net Pension Liability - Unaudited

MSD OF PIKE TOWNSHIP SCHOOLS - 49007

Net Pension Liability as of June 30, 2019	(\$1,864,251)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(121,278)
- Net Difference Between Projected and Actual Investment	2,534,111
- Change of Assumptions	295,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,001
Pension Expense/Income	2,358,538
Contributions	(2,287,903)
Total Activity in FY 2018	2,814,793
Net Pension Liability as of June 30, 2020	\$950,542

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49008
 Submission Unit Name: MSD OF WARREN TOWNSHIP

Wages: \$45,381,536 Proportionate Share: 0.0131557

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,957,801)	\$1,025,365

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$692,310	\$2,296,523
Net Difference Between Projected and Actual	1,632,843	0
Change of Assumptions	1,984,564	3,859,770
Changes in Proportion and Differences Between	187,704	1,939,483
Total	\$4,497,421	\$8,095,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,763,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(190,490)
Total	\$2,573,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,501,376

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$457,822)
2020	(315,174)
2021	12,783
2022	103,079
2023	(572,494)
Thereafter	(2,368,727)
Total	(\$3,598,355)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,675,892	\$1,025,365	(\$10,822,125)

TRF 1996 Net Pension Liability - Unaudited

MSD OF WARREN TOWNSHIP - 49008

Net Pension Liability as of June 30, 2019	(\$1,957,801)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(169,799)
- Net Difference Between Projected and Actual Investment	2,704,470
- Change of Assumptions	260,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,016
Pension Expense/Income	2,573,315
Contributions	(2,501,376)
Total Activity in FY 2018	2,983,166
Net Pension Liability as of June 30, 2020	\$1,025,365

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49009
 Submission Unit Name: MSD OF WASHINGTON TOWNSHIP

Wages: \$47,046,900 Proportionate Share: 0.0136385

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,991,159)	\$1,062,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$717,717	\$2,380,803
Net Difference Between Projected and Actual	1,692,767	0
Change of Assumptions	2,057,395	4,001,419
Changes in Proportion and Differences Between	359,315	2,185,355
Total	\$4,827,194	\$8,567,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,865,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(199,862)
Total	\$2,665,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,562,241

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$477,007)
2020	(329,123)
2021	10,868
2022	104,478
2023	(595,888)
Thereafter	(2,453,711)
Total	(\$3,740,383)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,251,181	\$1,062,995	(\$11,219,285)

TRF 1996 Net Pension Liability - Unaudited

MSD OF WASHINGTON TOWNSHIP - 49009

Net Pension Liability as of June 30, 2019	(\$1,991,159)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(204,232)
- Net Difference Between Projected and Actual Investment	2,782,652
- Change of Assumptions	228,112
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,492
Pension Expense/Income	2,665,371
Contributions	(2,562,241)
Total Activity in FY 2018	3,054,154
Net Pension Liability as of June 30, 2020	\$1,062,995

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49010
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$10,525,470 Proportionate Share: 0.0030512

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$446,019)	\$237,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,567	\$532,632
Net Difference Between Projected and Actual	378,705	0
Change of Assumptions	460,280	895,196
Changes in Proportion and Differences Between	27,885	483,992
Total	\$1,027,437	\$1,911,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$641,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,560)
Total	\$591,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$578,901

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$111,562)
2020	(78,478)
2021	(2,415)
2022	18,527
2023	(138,158)
Thereafter	(572,297)
Total	(\$884,383)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,635,708	\$237,813	(\$2,509,974)

TRF 1996 Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 49010

Net Pension Liability as of June 30, 2019	(\$446,019)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,283)
- Net Difference Between Projected and Actual Investment	622,839
- Change of Assumptions	51,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,087
Pension Expense/Income	591,449
Contributions	(578,901)
Total Activity in FY 2018	683,832
Net Pension Liability as of June 30, 2020	\$237,813

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49011
 Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS

Wages: \$113,560,076 Proportionate Share: 0.0329205

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$4,347,419)	\$2,565,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,732,424	\$5,746,762
Net Difference Between Projected and Actual	4,085,991	0
Change of Assumptions	4,966,127	9,658,592
Changes in Proportion and Differences Between	611,040	6,401,376
Total	\$11,395,582	\$21,806,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,916,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(657,138)
Total	\$6,258,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,233,807

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,326,045)
2020	(969,091)
2021	(148,423)
2022	77,533
2023	(1,613,011)
Thereafter	(6,432,111)
Total	(\$10,411,148)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,226,956	\$2,565,842	(\$27,081,009)

TRF 1996 Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS - 49011

Net Pension Liability as of June 30, 2019	(\$4,347,419)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(829,125)
- Net Difference Between Projected and Actual Investment	6,465,595
- Change of Assumptions	50,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,201,555
Pension Expense/Income	6,258,948
Contributions	(6,233,807)
Total Activity in FY 2018	6,913,261
Net Pension Liability as of June 30, 2020	\$2,565,842

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49012
 Submission Unit Name: SCHOOL TOWN OF SPEEDWAY

Wages: \$8,422,542 Proportionate Share: 0.0024416

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$357,898)	\$190,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,488	\$426,218
Net Difference Between Projected and Actual	303,044	0
Change of Assumptions	368,320	716,344
Changes in Proportion and Differences Between	75,370	323,862
Total	\$875,222	\$1,466,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,944)
Total	\$486,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$460,760

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$75,559)
2020	(49,085)
2021	11,782
2022	28,540
2023	(96,841)
Thereafter	(410,039)
Total	(\$591,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,909,329	\$190,300	(\$2,008,506)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL TOWN OF SPEEDWAY - 49012

Net Pension Liability as of June 30, 2019	(\$357,898)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,511)
- Net Difference Between Projected and Actual Investment	498,944
- Change of Assumptions	42,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,124
Pension Expense/Income	486,998
Contributions	(460,760)
Total Activity in FY 2018	548,198
Net Pension Liability as of June 30, 2020	\$190,300

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49015

Submission Unit Name: FRANKLIN TOWNSHIP COMM SCHOOL CORP

Wages: \$31,280,611 Proportionate Share: 0.0090680

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,251,243)	\$706,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477,197	\$1,582,954
Net Difference Between Projected and Actual	1,125,491	0
Change of Assumptions	1,367,926	2,660,473
Changes in Proportion and Differences Between	338,593	1,134,022
Total	\$3,309,207	\$5,377,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,905,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(88,437)
Total	\$1,816,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,702,120

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$272,707)
2020	(174,382)
2021	51,673
2022	113,912
2023	(351,749)
Thereafter	(1,434,989)
Total	(\$2,068,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,805,126	\$706,767	(\$7,459,506)

TRF 1996 Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMM SCHOOL CORP - 49015

Net Pension Liability as of June 30, 2019	(\$1,251,243)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(189,015)
- Net Difference Between Projected and Actual Investment	1,810,374
- Change of Assumptions	72,422
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,743
Pension Expense/Income	1,816,606
Contributions	(1,702,120)
Total Activity in FY 2018	1,958,010
Net Pension Liability as of June 30, 2020	\$706,767

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49016
 Submission Unit Name: CENTRAL INDIANA EDU SERVICE CENTER

Wages: \$3,160,868 Proportionate Share: 0.0009163

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$149,851)	\$71,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,220	\$159,954
Net Difference Between Projected and Actual	113,728	0
Change of Assumptions	138,226	268,835
Changes in Proportion and Differences Between	225,686	164,547
Total	\$525,860	\$593,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,078
Total	\$199,578

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$11,542)
2020	(1,606)
2021	21,236
2022	27,525
2023	(19,529)
Thereafter	(83,560)
Total	(\$67,476)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,091,832	\$71,417	(\$753,766)

TRF 1996 Net Pension Liability - Unaudited

CENTRAL INDIANA EDU SERVICE CENTER - 49016

Net Pension Liability as of June 30, 2019	(\$149,851)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,943)
- Net Difference Between Projected and Actual Investment	195,751
- Change of Assumptions	32,862
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,104)
Pension Expense/Income	199,578
Contributions	(173,876)
Total Activity in FY 2018	221,268
Net Pension Liability as of June 30, 2020	\$71,417

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49017
 Submission Unit Name: INDIANA VIRTUAL PILO SCHOOL

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	39,308	165,665
Total	\$39,308	\$165,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,449)
Total	(13,449)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,449)
2020	(13,449)
2021	(13,449)
2022	(13,449)
2023	(13,449)
Thereafter	(59,112)
Total	(\$126,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

INDIANA VIRTUAL PILO SCHOOL - 49017

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	13,449
Pension Expense/Income	(13,449)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 49018
 Submission Unit Name: SOUTHSIDE SPECIAL SRVS OF MARION COUNTY

Wages: \$1,001,132 Proportionate Share: 0.0002902

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$37,667)	\$22,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,272	\$50,659
Net Difference Between Projected and Actual	36,019	0
Change of Assumptions	43,777	85,142
Changes in Proportion and Differences Between	24,765	200,737
Total	\$119,833	\$336,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,059)
Total	\$40,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,931

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,954)
2020	(22,807)
2021	(15,573)
2022	(13,581)
2023	(28,484)
Thereafter	(110,306)
Total	(\$216,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$345,793	\$22,618	(\$238,724)

TRF 1996 Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SRVS OF MARION COUNTY - 49018

Net Pension Liability as of June 30, 2019	(\$37,667)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,789)
- Net Difference Between Projected and Actual Investment	56,637
- Change of Assumptions	(274)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,735
Pension Expense/Income	40,907
Contributions	(51,931)
Total Activity in FY 2018	60,285
Net Pension Liability as of June 30, 2020	\$22,618

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 50003
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$4,504,869 Proportionate Share: 0.0013059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$186,987)	\$101,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,722	\$227,964
Net Difference Between Projected and Actual	162,084	0
Change of Assumptions	196,998	383,140
Changes in Proportion and Differences Between	13,237	192,352
Total	\$441,041	\$803,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,349
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,574)
Total	\$254,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,504

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$46,110)
2020	(31,950)
2021	605
2022	9,568
2023	(57,493)
Thereafter	(237,035)
Total	(\$362,415)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,556,067	\$101,783	(\$1,074,258)

TRF 1996 Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 50003

Net Pension Liability as of June 30, 2019	(\$186,987)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,243)
- Net Difference Between Projected and Actual Investment	264,434
- Change of Assumptions	17,840
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,468
Pension Expense/Income	254,775
Contributions	(242,504)
Total Activity in FY 2018	288,770
Net Pension Liability as of June 30, 2020	\$101,783

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 50004
 Submission Unit Name: CULVER COMM SCHOOL

Wages: \$2,805,399 Proportionate Share: 0.0008133

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$108,032)	\$63,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,799	\$141,974
Net Difference Between Projected and Actual	100,944	0
Change of Assumptions	122,688	238,615
Changes in Proportion and Differences Between	40,018	159,805
Total	\$306,449	\$540,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,490)
Total	\$156,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,290

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,019)
2020	(22,200)
2021	(1,926)
2022	3,657
2023	(38,108)
Thereafter	(144,349)
Total	(\$233,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$969,101	\$63,389	(\$669,036)

TRF 1996 Net Pension Liability - Unaudited

CULVER COMM SCHOOL - 50004

Net Pension Liability as of June 30, 2019	(\$108,032)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,024)
- Net Difference Between Projected and Actual Investment	160,076
- Change of Assumptions	1,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,364
Pension Expense/Income	156,371
Contributions	(154,290)
Total Activity in FY 2018	171,421
Net Pension Liability as of June 30, 2020	\$63,389

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 50007
 Submission Unit Name: TRITON SCHOOL CORP

Wages: \$2,783,900 Proportionate Share: 0.0008070

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$118,461)	\$62,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,468	\$140,874
Net Difference Between Projected and Actual	100,162	0
Change of Assumptions	121,738	236,767
Changes in Proportion and Differences Between	37,536	123,067
Total	\$301,904	\$500,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,875)
Total	\$161,663

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,809

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$24,274)
2020	(15,523)
2021	4,594
2022	10,133
2023	(31,308)
Thereafter	(142,426)
Total	(\$198,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$961,594	\$62,898	(\$663,853)

TRF 1996 Net Pension Liability - Unaudited

TRITON SCHOOL CORP - 50007

Net Pension Liability as of June 30, 2019	(\$118,461)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,613)
- Net Difference Between Projected and Actual Investment	165,003
- Change of Assumptions	14,199
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84)
Pension Expense/Income	161,663
Contributions	(147,809)
Total Activity in FY 2018	181,359
Net Pension Liability as of June 30, 2020	\$62,898

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 50009
 Submission Unit Name: ARGOS COMM SCHOOLS

Wages: \$1,750,334 Proportionate Share: 0.0005074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$77,102)	\$39,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,702	\$88,574
Net Difference Between Projected and Actual	62,977	0
Change of Assumptions	76,542	148,867
Changes in Proportion and Differences Between	32,074	85,459
Total	\$198,295	\$322,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,914)
Total	\$100,683

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,063

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$16,225)
2020	(10,723)
2021	1,926
2022	5,409
2023	(20,648)
Thereafter	(84,344)
Total	(\$124,605)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$604,601	\$39,547	(\$417,397)

TRF 1996 Net Pension Liability - Unaudited

ARGOS COMM SCHOOLS - 50009

Net Pension Liability as of June 30, 2019	(\$77,102)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,382)
- Net Difference Between Projected and Actual Investment	105,180
- Change of Assumptions	11,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	447
Pension Expense/Income	100,683
Contributions	(96,063)
Total Activity in FY 2018	116,649
Net Pension Liability as of June 30, 2020	\$39,547

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 50010
 Submission Unit Name: PLYMOUTH COMM SCHOOLS CORP

Wages: \$10,502,922 Proportionate Share: 0.0030447

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$467,194)	\$237,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,225	\$531,498
Net Difference Between Projected and Actual	377,898	0
Change of Assumptions	459,299	893,289
Changes in Proportion and Differences Between	145,568	607,294
Total	\$1,142,990	\$2,032,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$639,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,191)
Total	\$590,452

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,054

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$111,063)
2020	(78,050)
2021	(2,149)
2022	18,749
2023	(137,603)
Thereafter	(578,975)
Total	(\$889,091)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,627,963	\$237,306	(\$2,504,627)

TRF 1996 Net Pension Liability - Unaudited

PLYMOUTH COMM SCHOOLS CORP - 50010

Net Pension Liability as of June 30, 2019	(\$467,194)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,976)
- Net Difference Between Projected and Actual Investment	633,622
- Change of Assumptions	75,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,789
Pension Expense/Income	590,452
Contributions	(571,054)
Total Activity in FY 2018	704,500
Net Pension Liability as of June 30, 2020	\$237,306

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 51004
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORP

Wages: \$2,068,163 Proportionate Share: 0.0005995

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$89,270)	\$46,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,548	\$104,652
Net Difference Between Projected and Actual	74,408	0
Change of Assumptions	90,436	175,888
Changes in Proportion and Differences Between	18,742	81,859
Total	\$215,134	\$362,399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,887)
Total	\$119,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,320

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,070)
2020	(12,570)
2021	2,375
2022	6,490
2023	(24,296)
Thereafter	(100,194)
Total	(\$147,265)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$714,344	\$46,725	(\$493,160)

TRF 1996 Net Pension Liability - Unaudited

SHOALS COMMUNITY SCHOOL CORP - 51004

Net Pension Liability as of June 30, 2019	(\$89,270)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,699)
- Net Difference Between Projected and Actual Investment	123,271
- Change of Assumptions	11,931
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,754
Pension Expense/Income	119,058
Contributions	(112,320)
Total Activity in FY 2018	135,995
Net Pension Liability as of June 30, 2020	\$46,725

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 51006
 Submission Unit Name: LOOGOOTEE COMM SCHOOL CORP

Wages: \$2,589,738 Proportionate Share: 0.0007507

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$116,292)	\$58,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,505	\$131,046
Net Difference Between Projected and Actual	93,174	0
Change of Assumptions	113,245	220,249
Changes in Proportion and Differences Between	19,457	119,394
Total	\$265,381	\$470,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$10,706)
Total	\$147,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,805

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,962)
2020	(17,822)
2021	892
2022	6,045
2023	(32,505)
Thereafter	(135,956)
Total	(\$205,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$894,509	\$58,510	(\$617,540)

TRF 1996 Net Pension Liability - Unaudited

LOGOOTEЕ COMM SCHOOL CORP - 51006

Net Pension Liability as of June 30, 2019	(\$116,292)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,338)
- Net Difference Between Projected and Actual Investment	156,828
- Change of Assumptions	19,858
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	255
Pension Expense/Income	147,004
Contributions	(142,805)
Total Activity in FY 2018	174,802
Net Pension Liability as of June 30, 2020	\$58,510

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 51008
 Submission Unit Name: DAVIESS-MARTIN SPEC ED SCHOOL

Wages: \$2,481,535 Proportionate Share: 0.0007194

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$103,751)	\$56,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,858	\$125,582
Net Difference Between Projected and Actual	89,290	0
Change of Assumptions	108,523	211,066
Changes in Proportion and Differences Between	34,900	90,157
Total	\$270,571	\$426,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,922)
Total	\$145,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,479

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,541)
2020	(12,740)
2021	5,194
2022	10,131
2023	(26,811)
Thereafter	(111,467)
Total	(\$156,234)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$857,213	\$56,071	(\$591,792)

TRF 1996 Net Pension Liability - Unaudited

DAVIESS-MARTIN SPEC ED SCHOOL - 51008

Net Pension Liability as of June 30, 2019	(\$103,751)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,709)
- Net Difference Between Projected and Actual Investment	146,079
- Change of Assumptions	10,637
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,081
Pension Expense/Income	145,213
Contributions	(136,479)
Total Activity in FY 2018	159,822
Net Pension Liability as of June 30, 2020	\$56,071

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 52001
 Submission Unit Name: NORTH MIAMI COMM SCHOOLS

Wages: \$2,206,434 Proportionate Share: 0.0006396

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$91,353)	\$49,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,659	\$111,652
Net Difference Between Projected and Actual	79,385	0
Change of Assumptions	96,485	187,653
Changes in Proportion and Differences Between	24,775	145,645
Total	\$234,304	\$444,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,233)
Total	\$122,137

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,348

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,231)
2020	(18,296)
2021	(2,351)
2022	2,039
2023	(30,806)
Thereafter	(136,001)
Total	(\$210,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$762,126	\$49,851	(\$526,147)

TRF 1996 Net Pension Liability - Unaudited

NORTH MIAMI COMM SCHOOLS - 52001

Net Pension Liability as of June 30, 2019	(\$91,353)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,062)
- Net Difference Between Projected and Actual Investment	129,388
- Change of Assumptions	8,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,601
Pension Expense/Income	122,137
Contributions	(121,348)
Total Activity in FY 2018	141,204
Net Pension Liability as of June 30, 2020	\$49,851

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 52003
 Submission Unit Name: PERU COMM SCHOOLS

Wages: \$6,374,017 Proportionate Share: 0.0018478

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$273,685)	\$144,019

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,239	\$322,561
Net Difference Between Projected and Actual	229,343	0
Change of Assumptions	278,744	542,129
Changes in Proportion and Differences Between	30,267	303,814
Total	\$635,593	\$1,168,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$30,958)
Total	\$357,236

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353,157

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,507)
2020	(48,471)
2021	(2,407)
2022	10,275
2023	(84,613)
Thereafter	(339,188)
Total	(\$532,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,201,777	\$144,019	(\$1,520,035)

TRF 1996 Net Pension Liability - Unaudited

PERU COMM SCHOOLS - 52003

Net Pension Liability as of June 30, 2019	(\$273,685)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,802)
- Net Difference Between Projected and Actual Investment	379,148
- Change of Assumptions	35,175
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,104
Pension Expense/Income	357,236
Contributions	(353,157)
Total Activity in FY 2018	417,704
Net Pension Liability as of June 30, 2020	\$144,019

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 52004
 Submission Unit Name: MACONAQUAH SCHOOL

Wages: \$6,611,638 Proportionate Share: 0.0019167

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$290,809)	\$149,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,865	\$334,588
Net Difference Between Projected and Actual	237,895	0
Change of Assumptions	289,138	562,343
Changes in Proportion and Differences Between	30,945	364,262
Total	\$658,843	\$1,261,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$402,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$37,001)
Total	\$365,667

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$361,968

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$75,949)
2020	(55,166)
2021	(7,385)
2022	5,771
2023	(92,656)
Thereafter	(376,965)
Total	(\$602,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,283,876	\$149,389	(\$1,576,713)

TRF 1996 Net Pension Liability - Unaudited

MACONAQUAH SCHOOL - 52004

Net Pension Liability as of June 30, 2019	(\$290,809)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,658)
- Net Difference Between Projected and Actual Investment	397,073
- Change of Assumptions	44,036
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,048
Pension Expense/Income	365,667
Contributions	(361,968)
Total Activity in FY 2018	440,198
Net Pension Liability as of June 30, 2020	\$149,389

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 52005
 Submission Unit Name: OAK HILL UNITED SCHOOL CORP

Wages: \$5,203,811 Proportionate Share: 0.0015085

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$226,507)	\$117,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,384	\$263,331
Net Difference Between Projected and Actual	187,230	0
Change of Assumptions	227,560	442,581
Changes in Proportion and Differences Between	18,145	237,670
Total	\$512,319	\$943,582

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$316,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$23,658)
Total	\$293,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,630

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,312)
2020	(37,955)
2021	(350)
2022	10,004
2023	(67,461)
Thereafter	(281,189)
Total	(\$431,263)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,797,478	\$117,574	(\$1,240,920)

TRF 1996 Net Pension Liability - Unaudited

OAK HILL UNITED SCHOOL CORP - 52005

Net Pension Liability as of June 30, 2019	(\$226,507)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,993)
- Net Difference Between Projected and Actual Investment	311,212
- Change of Assumptions	32,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,164
Pension Expense/Income	293,254
Contributions	(284,630)
Total Activity in FY 2018	344,081
Net Pension Liability as of June 30, 2020	\$117,574

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 53012
 Submission Unit Name: RICHLAND BEAN BLOSSOM CSC

Wages: \$8,734,682 Proportionate Share: 0.0025321

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$355,427)	\$197,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,250	\$442,016
Net Difference Between Projected and Actual	314,276	0
Change of Assumptions	381,972	742,896
Changes in Proportion and Differences Between	116,182	339,153
Total	\$945,680	\$1,524,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$531,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,142)
Total	\$506,812

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$479,669

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$76,597)
2020	(49,141)
2021	13,981
2022	31,360
2023	(98,668)
Thereafter	(399,320)
Total	(\$578,385)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,017,166	\$197,354	(\$2,082,953)

TRF 1996 Net Pension Liability - Unaudited

RICHLAND BEAN BLOSSOM CSC - 53012

Net Pension Liability as of June 30, 2019	(\$355,427)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,357)
- Net Difference Between Projected and Actual Investment	508,823
- Change of Assumptions	26,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,364
Pension Expense/Income	506,812
Contributions	(479,669)
Total Activity in FY 2018	552,781
Net Pension Liability as of June 30, 2020	\$197,354

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 53013
 Submission Unit Name: MONROE CO COMM SCHOOL CORP

Wages: \$44,436,200 Proportionate Share: 0.0128817

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,850,545)	\$1,004,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$677,891	\$2,248,692
Net Difference Between Projected and Actual	1,598,835	0
Change of Assumptions	1,943,231	3,779,380
Changes in Proportion and Differences Between	432,300	1,772,627
Total	\$4,652,257	\$7,800,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,706,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$153,594)
Total	\$2,552,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,435,824

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$415,358)
2020	(275,681)
2021	45,445
2022	133,860
2023	(527,642)
Thereafter	(2,109,066)
Total	(\$3,148,442)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,349,403	\$1,004,010	(\$10,596,727)

TRF 1996 Net Pension Liability - Unaudited

MONROE CO COMM SCHOOL CORP - 53013

Net Pension Liability as of June 30, 2019	(\$1,850,545)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(214,970)
- Net Difference Between Projected and Actual Investment	2,611,754
- Change of Assumptions	182,593
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,354
Pension Expense/Income	2,552,648
Contributions	(2,435,824)
Total Activity in FY 2018	2,854,555
Net Pension Liability as of June 30, 2020	\$1,004,010

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 54014
 Submission Unit Name: CRAWFORDSVILLE COMM SCHOOL CORP

Wages: \$8,728,114 Proportionate Share: 0.0025302

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$355,628)	\$197,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,150	\$441,684
Net Difference Between Projected and Actual	314,040	0
Change of Assumptions	381,686	742,339
Changes in Proportion and Differences Between	66,022	362,571
Total	\$894,898	\$1,546,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$531,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,635)
Total	\$499,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$476,459

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$83,049)
2020	(55,614)
2021	7,461
2022	24,827
2023	(105,104)
Thereafter	(440,217)
Total	(\$651,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,014,902	\$197,206	(\$2,081,390)

TRF 1996 Net Pension Liability - Unaudited

CRAWFORDSVILLE COMM SCHOOL CORP - 54014

Net Pension Liability as of June 30, 2019	(\$355,628)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,977)
- Net Difference Between Projected and Actual Investment	508,697
- Change of Assumptions	27,299
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,354
Pension Expense/Income	499,920
Contributions	(476,459)
Total Activity in FY 2018	552,834
Net Pension Liability as of June 30, 2020	\$197,206

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 54015
 Submission Unit Name: SOUTH MONTGOMERY COMM SCHOOL

Wages: \$4,674,556 Proportionate Share: 0.0013551

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$196,425)	\$105,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,311	\$236,553
Net Difference Between Projected and Actual	168,191	0
Change of Assumptions	204,420	397,575
Changes in Proportion and Differences Between	17,853	209,229
Total	\$461,775	\$843,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,205)
Total	\$262,480

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,896

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$49,741)
2020	(35,047)
2021	(1,266)
2022	8,035
2023	(61,552)
Thereafter	(242,011)
Total	(\$381,582)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,614,692	\$105,618	(\$1,114,731)

TRF 1996 Net Pension Liability - Unaudited

SOUTH MONTGOMERY COMM SCHOOL - 54015

Net Pension Liability as of June 30, 2019	(\$196,425)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,328)
- Net Difference Between Projected and Actual Investment	275,707
- Change of Assumptions	21,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,956
Pension Expense/Income	262,480
Contributions	(257,896)
Total Activity in FY 2018	302,043
Net Pension Liability as of June 30, 2020	\$105,618

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 54016
 Submission Unit Name: NORTH MONTGOMERY COMM SCHOOL

Wages: \$6,779,369 Proportionate Share: 0.0019653

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$288,956)	\$153,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,423	\$343,072
Net Difference Between Projected and Actual	243,927	0
Change of Assumptions	296,469	576,602
Changes in Proportion and Differences Between	27,492	276,014
Total	\$671,311	\$1,195,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$412,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,196)
Total	\$386,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$371,087

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$66,132)
2020	(44,822)
2021	4,170
2022	17,659
2023	(83,263)
Thereafter	(351,989)
Total	(\$524,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,341,786	\$153,177	(\$1,616,692)

TRF 1996 Net Pension Liability - Unaudited

NORTH MONTGOMERY COMM SCHOOL - 54016

Net Pension Liability as of June 30, 2019	(\$288,956)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,941)
- Net Difference Between Projected and Actual Investment	402,091
- Change of Assumptions	35,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,302
Pension Expense/Income	386,682
Contributions	(371,087)
Total Activity in FY 2018	442,133
Net Pension Liability as of June 30, 2020	\$153,177

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 55003
 Submission Unit Name: EMINENCE CONS SCHOOL CORP

Wages: \$1,155,344 Proportionate Share: 0.0003349

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$52,278)	\$26,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,624	\$58,462
Net Difference Between Projected and Actual	41,567	0
Change of Assumptions	50,520	98,257
Changes in Proportion and Differences Between	8,726	84,112
Total	\$118,437	\$240,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,561)
Total	\$61,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,846

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,367)
2020	(11,736)
2021	(3,387)
2022	(1,089)
2023	(18,287)
Thereafter	(72,528)
Total	(\$122,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$399,056	\$26,102	(\$275,495)

TRF 1996 Net Pension Liability - Unaudited

EMINENCE CONS SCHOOL CORP - 55003

Net Pension Liability as of June 30, 2019	(\$52,278)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,536)
- Net Difference Between Projected and Actual Investment	70,182
- Change of Assumptions	9,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,492
Pension Expense/Income	61,796
Contributions	(63,846)
Total Activity in FY 2018	78,380
Net Pension Liability as of June 30, 2020	\$26,102

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 55004
 Submission Unit Name: MSD OF MARTINSVILLE

Wages: \$13,520,163 Proportionate Share: 0.0039194

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$572,309)	\$305,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,256	\$684,189
Net Difference Between Projected and Actual	486,463	0
Change of Assumptions	591,249	1,149,918
Changes in Proportion and Differences Between	11,586	588,410
Total	\$1,295,554	\$2,422,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$823,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,249)
Total	\$759,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$736,103

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$143,892)
2020	(101,394)
2021	(3,688)
2022	23,214
2023	(178,056)
Thereafter	(723,147)
Total	(\$1,126,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,670,226	\$305,481	(\$3,224,172)

TRF 1996 Net Pension Liability - Unaudited

MSD OF MARTINSVILLE - 55004

Net Pension Liability as of June 30, 2019	(\$572,309)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,621)
- Net Difference Between Projected and Actual Investment	799,724
- Change of Assumptions	65,658
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,977
Pension Expense/Income	759,155
Contributions	(736,103)
Total Activity in FY 2018	877,790
Net Pension Liability as of June 30, 2020	\$305,481

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 55005
 Submission Unit Name: MOORESVILLE CONS SCHOOL

Wages: \$12,856,592 Proportionate Share: 0.0037270

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$538,061)	\$290,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,131	\$650,603
Net Difference Between Projected and Actual	462,583	0
Change of Assumptions	562,226	1,093,470
Changes in Proportion and Differences Between	10,021	562,367
Total	\$1,230,961	\$2,306,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$782,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,738)
Total	\$719,246

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$707,443

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$139,472)
2020	(99,060)
2021	(6,150)
2022	19,431
2023	(171,959)
Thereafter	(678,269)
Total	(\$1,075,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,440,969	\$290,485	(\$3,065,900)

TRF 1996 Net Pension Liability - Unaudited

MOORESVILLE CONS SCHOOL - 55005

Net Pension Liability as of June 30, 2019	(\$538,061)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,253)
- Net Difference Between Projected and Actual Investment	757,097
- Change of Assumptions	55,722
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,177
Pension Expense/Income	719,246
Contributions	(707,443)
Total Activity in FY 2018	828,546
Net Pension Liability as of June 30, 2020	\$290,485

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 55008
 Submission Unit Name: MONROE GREGG SCHOOL

Wages: \$4,079,835 Proportionate Share: 0.0011827

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$173,152)	\$92,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,239	\$206,458
Net Difference Between Projected and Actual	146,793	0
Change of Assumptions	178,413	346,994
Changes in Proportion and Differences Between	34,361	158,530
Total	\$421,806	\$711,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,378)
Total	\$235,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,204

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,411)
2020	(24,587)
2021	4,896
2022	13,014
2023	(47,720)
Thereafter	(198,368)
Total	(\$290,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,409,266	\$92,181	(\$972,911)

TRF 1996 Net Pension Liability - Unaudited

MONROE GREGG SCHOOL - 55008

Net Pension Liability as of June 30, 2019	(\$173,152)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,356)
- Net Difference Between Projected and Actual Investment	241,570
- Change of Assumptions	20,309
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,925
Pension Expense/Income	235,089
Contributions	(225,204)
Total Activity in FY 2018	265,333
Net Pension Liability as of June 30, 2020	\$92,181

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 56009
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$2,933,283 Proportionate Share: 0.0008503

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$132,123)	\$66,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,746	\$148,432
Net Difference Between Projected and Actual	105,537	0
Change of Assumptions	128,269	249,471
Changes in Proportion and Differences Between	10,017	140,554
Total	\$288,569	\$538,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,814)
Total	\$164,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,633

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,093)
2020	(21,873)
2021	(676)
2022	5,160
2023	(38,504)
Thereafter	(162,902)
Total	(\$249,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,013,189	\$66,273	(\$699,473)

TRF 1996 Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 56009

Net Pension Liability as of June 30, 2019	(\$132,123)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,884)
- Net Difference Between Projected and Actual Investment	177,856
- Change of Assumptions	22,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,694)
Pension Expense/Income	164,821
Contributions	(158,633)
Total Activity in FY 2018	198,396
Net Pension Liability as of June 30, 2020	\$66,273

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 56010
 Submission Unit Name: NORTH NEWTON SCHOOL

Wages: \$3,305,433 Proportionate Share: 0.0009582

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$144,320)	\$74,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,425	\$167,268
Net Difference Between Projected and Actual	118,929	0
Change of Assumptions	144,546	281,128
Changes in Proportion and Differences Between	19,947	171,657
Total	\$333,847	\$620,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$16,683)
Total	\$184,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,364

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$36,155)
2020	(25,765)
2021	(1,879)
2022	4,698
2023	(44,507)
Thereafter	(182,598)
Total	(\$286,206)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,141,759	\$74,683	(\$788,233)

TRF 1996 Net Pension Liability - Unaudited

NORTH NEWTON SCHOOL - 56010

Net Pension Liability as of June 30, 2019	(\$144,320)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,105)
- Net Difference Between Projected and Actual Investment	197,924
- Change of Assumptions	20,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,073
Pension Expense/Income	184,620
Contributions	(182,364)
Total Activity in FY 2018	219,003
Net Pension Liability as of June 30, 2020	\$74,683

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 57006
 Submission Unit Name: EAST NOBLE SCHOOL

Wages: \$11,603,887 Proportionate Share: 0.0033639

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$492,880)	\$262,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177,023	\$587,219
Net Difference Between Projected and Actual	417,516	0
Change of Assumptions	507,451	986,939
Changes in Proportion and Differences Between	108,444	505,104
Total	\$1,210,434	\$2,079,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$706,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,523)
Total	\$663,179

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$634,572

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$111,880)
2020	(75,405)
2021	8,453
2022	31,542
2023	(141,201)
Thereafter	(580,337)
Total	(\$868,828)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,008,311	\$262,185	(\$2,767,207)

TRF 1996 Net Pension Liability - Unaudited

EAST NOBLE SCHOOL - 57006

Net Pension Liability as of June 30, 2019	(\$492,880)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,080)
- Net Difference Between Projected and Actual Investment	687,300
- Change of Assumptions	58,190
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,048
Pension Expense/Income	663,179
Contributions	(634,572)
Total Activity in FY 2018	755,065
Net Pension Liability as of June 30, 2020	\$262,185

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 57007
 Submission Unit Name: WEST NOBLE SCHOOL

Wages: \$6,104,341 Proportionate Share: 0.0017696

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$272,335)	\$137,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,124	\$308,910
Net Difference Between Projected and Actual	219,637	0
Change of Assumptions	266,948	519,185
Changes in Proportion and Differences Between	15,085	350,010
Total	\$594,794	\$1,178,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$37,118)
Total	\$334,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$335,739

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$73,076)
2020	(53,889)
2021	(9,775)
2022	2,371
2023	(88,501)
Thereafter	(360,441)
Total	(\$583,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,108,596	\$137,924	(\$1,455,706)

TRF 1996 Net Pension Liability - Unaudited

WEST NOBLE SCHOOL - 57007

Net Pension Liability as of June 30, 2019	(\$272,335)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,256)
- Net Difference Between Projected and Actual Investment	368,703
- Change of Assumptions	44,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,053
Pension Expense/Income	334,647
Contributions	(335,739)
Total Activity in FY 2018	410,259
Net Pension Liability as of June 30, 2020	\$137,924

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 57009
 Submission Unit Name: CENTRAL NOBLE COMM SCHOOL

Wages: \$3,114,596 Proportionate Share: 0.0009029

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$126,650)	\$70,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,514	\$157,615
Net Difference Between Projected and Actual	112,065	0
Change of Assumptions	136,204	264,903
Changes in Proportion and Differences Between	5,454	145,505
Total	\$301,237	\$568,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,750)
Total	\$173,935

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,294

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,100)
2020	(24,309)
2021	(1,801)
2022	4,396
2023	(41,970)
Thereafter	(169,002)
Total	(\$266,786)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,075,865	\$70,373	(\$742,742)

TRF 1996 Net Pension Liability - Unaudited

CENTRAL NOBLE COMM SCHOOL - 57009

Net Pension Liability as of June 30, 2019	(\$126,650)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,309)
- Net Difference Between Projected and Actual Investment	181,388
- Change of Assumptions	9,462
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,841
Pension Expense/Income	173,935
Contributions	(171,294)
Total Activity in FY 2018	197,023
Net Pension Liability as of June 30, 2020	\$70,373

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 58002
 Submission Unit Name: RISING SUN OHIO CO COMM SCHOOL

Wages: \$2,928,639 Proportionate Share: 0.0008490

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$123,231)	\$66,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,678	\$148,206
Net Difference Between Projected and Actual	105,375	0
Change of Assumptions	128,073	249,089
Changes in Proportion and Differences Between	35,203	111,320
Total	\$313,329	\$508,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,306)
Total	\$170,055

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,075

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,561)
2020	(16,355)
2021	4,809
2022	10,636
2023	(32,962)
Thereafter	(135,853)
Total	(\$195,286)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,011,640	\$66,172	(\$698,403)

TRF 1996 Net Pension Liability - Unaudited

RISING SUN OHIO CO COMM SCHOOL - 58002

Net Pension Liability as of June 30, 2019	(\$123,231)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,241)
- Net Difference Between Projected and Actual Investment	172,827
- Change of Assumptions	13,415
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,422
Pension Expense/Income	170,055
Contributions	(161,075)
Total Activity in FY 2018	189,403
Net Pension Liability as of June 30, 2020	\$66,172

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 59008
 Submission Unit Name: SPRINGS VALLEY COMM SCHOOL

Wages: \$2,766,379 Proportionate Share: 0.0008019

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$119,381)	\$62,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,199	\$139,984
Net Difference Between Projected and Actual	99,529	0
Change of Assumptions	120,968	235,271
Changes in Proportion and Differences Between	39,598	144,680
Total	\$302,294	\$519,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,890)
Total	\$155,577

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,637

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,187)
2020	(20,492)
2021	(502)
2022	5,002
2023	(36,177)
Thereafter	(136,285)
Total	(\$217,641)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$955,517	\$62,501	(\$659,658)

TRF 1996 Net Pension Liability - Unaudited

SPRINGS VALLEY COMM SCHOOL - 59008

Net Pension Liability as of June 30, 2019	(\$119,381)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,319)
- Net Difference Between Projected and Actual Investment	164,874
- Change of Assumptions	15,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,459
Pension Expense/Income	155,577
Contributions	(152,637)
Total Activity in FY 2018	181,882
Net Pension Liability as of June 30, 2020	\$62,501

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 59010
 Submission Unit Name: ORLEANS COMM SCHOOLS

Wages: \$2,435,899 Proportionate Share: 0.0007061

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$101,423)	\$55,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,158	\$123,260
Net Difference Between Projected and Actual	87,639	0
Change of Assumptions	106,517	207,164
Changes in Proportion and Differences Between	1,371	114,585
Total	\$232,685	\$445,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,869)
Total	\$135,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,410

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,217)
2020	(19,561)
2021	(1,959)
2022	2,888
2023	(33,372)
Thereafter	(133,103)
Total	(\$212,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$841,365	\$55,034	(\$580,851)

TRF 1996 Net Pension Liability - Unaudited

ORLEANS COMM SCHOOLS - 59010

Net Pension Liability as of June 30, 2019	(\$101,423)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,793)
- Net Difference Between Projected and Actual Investment	143,154
- Change of Assumptions	9,995
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,040
Pension Expense/Income	135,471
Contributions	(134,410)
Total Activity in FY 2018	156,457
Net Pension Liability as of June 30, 2020	\$55,034

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 59011
 Submission Unit Name: PAOLI COMM SCHOOL

Wages: \$4,441,698 Proportionate Share: 0.0012876

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$188,696)	\$100,357

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,759	\$224,770
Net Difference Between Projected and Actual	159,813	0
Change of Assumptions	194,237	377,771
Changes in Proportion and Differences Between	29,896	231,206
Total	\$451,705	\$833,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$21,710)
Total	\$248,794

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,025

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$47,875)
2020	(33,913)
2021	(1,815)
2022	7,023
2023	(59,098)
Thereafter	(246,364)
Total	(\$382,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,534,261	\$100,357	(\$1,059,204)

TRF 1996 Net Pension Liability - Unaudited

PAOLI COMM SCHOOL - 59011

Net Pension Liability as of June 30, 2019	(\$188,696)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,760)
- Net Difference Between Projected and Actual Investment	263,098
- Change of Assumptions	22,313
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,633
Pension Expense/Income	248,794
Contributions	(244,025)
Total Activity in FY 2018	289,053
Net Pension Liability as of June 30, 2020	\$100,357

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 59012
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$672,777 Proportionate Share: 0.0001950

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$31,562)	\$15,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,262	\$34,040
Net Difference Between Projected and Actual	24,203	0
Change of Assumptions	29,416	57,211
Changes in Proportion and Differences Between	17,754	32,797
Total	\$81,635	\$124,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,457)
Total	\$39,509

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,001

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,420)
2020	(3,305)
2021	1,556
2022	2,894
2023	(7,119)
Thereafter	(31,019)
Total	(\$42,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$232,355	\$15,198	(\$160,411)

TRF 1996 Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 59012

Net Pension Liability as of June 30, 2019	(\$31,562)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(654)
- Net Difference Between Projected and Actual Investment	41,479
- Change of Assumptions	6,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,209)
Pension Expense/Income	39,509
Contributions	(37,001)
Total Activity in FY 2018	46,760
Net Pension Liability as of June 30, 2020	\$15,198

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 60008
 Submission Unit Name: SPENCER OWEN COMM SCHOOLS

Wages: \$6,723,950 Proportionate Share: 0.0019492

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$288,511)	\$151,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,575	\$340,262
Net Difference Between Projected and Actual	241,928	0
Change of Assumptions	294,041	571,879
Changes in Proportion and Differences Between	64,293	292,303
Total	\$702,837	\$1,204,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$409,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,630)
Total	\$384,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$370,914

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$64,241)
2020	(43,106)
2021	5,486
2022	18,864
2023	(81,231)
Thereafter	(337,379)
Total	(\$501,607)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,322,602	\$151,922	(\$1,603,448)

TRF 1996 Net Pension Liability - Unaudited

SPENCER OWEN COMM SCHOOLS - 60008

Net Pension Liability as of June 30, 2019	(\$288,511)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,305)
- Net Difference Between Projected and Actual Investment	399,848
- Change of Assumptions	36,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,043
Pension Expense/Income	384,866
Contributions	(370,914)
Total Activity in FY 2018	440,433
Net Pension Liability as of June 30, 2020	\$151,922

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 61000
 Submission Unit Name: SOUTHWEST PARKE COMM SCHOOL CORP

Wages: \$3,380,389 Proportionate Share: 0.0009799

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$144,004)	\$76,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,567	\$171,056
Net Difference Between Projected and Actual	121,622	0
Change of Assumptions	147,820	287,494
Changes in Proportion and Differences Between	44,244	139,018
Total	\$365,253	\$597,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,038)
Total	\$195,824

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,908

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,950)
2020	(19,325)
2021	5,103
2022	11,828
2023	(38,492)
Thereafter	(161,479)
Total	(\$232,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,167,616	\$76,374	(\$806,084)

TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST PARKE COMM SCHOOL CORP - 61000

Net Pension Liability as of June 30, 2019	(\$144,004)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,982)
- Net Difference Between Projected and Actual Investment	200,444
- Change of Assumptions	17,418
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,582
Pension Expense/Income	195,824
Contributions	(185,908)
Total Activity in FY 2018	220,378
Net Pension Liability as of June 30, 2020	\$76,374

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 61005
 Submission Unit Name: TURKEY RUN COMM SCHOOL CORP

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	0	0
Total	\$0	\$0

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

TURKEY RUN COMM SCHOOL CORP - 61005

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 61006
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

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	0	0
Total	\$0	\$0

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

ROCKVILLE COMMUNITY SCHOOLS - 61006

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 61007
 Submission Unit Name: NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP

Wages: \$4,057,583 Proportionate Share: 0.0011763

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$162,981)	\$91,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,902	\$205,341
Net Difference Between Projected and Actual	145,999	0
Change of Assumptions	177,447	345,116
Changes in Proportion and Differences Between	7,955	196,792
Total	\$393,303	\$747,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,179)
Total	\$225,943

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,647

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$45,081)
2020	(32,327)
2021	(3,003)
2022	5,071
2023	(55,335)
Thereafter	(223,271)
Total	(\$353,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,401,640	\$91,682	(\$967,646)

TRF 1996 Net Pension Liability - Unaudited
NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP - 61007

Net Pension Liability as of June 30, 2019	(\$162,981)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,028)
- Net Difference Between Projected and Actual Investment	235,209
- Change of Assumptions	10,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,060
Pension Expense/Income	225,943
Contributions	(221,647)
Total Activity in FY 2018	254,663
Net Pension Liability as of June 30, 2020	\$91,682

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 62002
 Submission Unit Name: CANNELTON CITY SCHS

Wages: \$790,220 Proportionate Share: 0.0002291

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$31,346)	\$17,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,056	\$39,993
Net Difference Between Projected and Actual	28,435	0
Change of Assumptions	34,560	67,216
Changes in Proportion and Differences Between	18,264	40,020
Total	\$93,315	\$147,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,556)
Total	\$45,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,462

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,211)
2020	(4,727)
2021	984
2022	2,556
2023	(9,208)
Thereafter	(36,308)
Total	(\$53,914)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$272,988	\$17,856	(\$188,462)

TRF 1996 Net Pension Liability - Unaudited

CANNELTON CITY SCHS - 62002

Net Pension Liability as of June 30, 2019	(\$31,346)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,971)
- Net Difference Between Projected and Actual Investment	45,593
- Change of Assumptions	1,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,928
Pension Expense/Income	45,574
Contributions	(43,462)
Total Activity in FY 2018	49,202
Net Pension Liability as of June 30, 2020	\$17,856

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 62003
 Submission Unit Name: TELL CITY TROY TWP SCHOOL CORP

Wages: \$4,544,554 Proportionate Share: 0.0013174

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$188,409)	\$102,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,327	\$229,972
Net Difference Between Projected and Actual	163,511	0
Change of Assumptions	198,732	386,514
Changes in Proportion and Differences Between	9,679	225,933
Total	\$441,249	\$842,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$276,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,748)
Total	\$253,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,311

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$50,521)
2020	(36,237)
2021	(3,396)
2022	5,647
2023	(62,005)
Thereafter	(254,658)
Total	(\$401,170)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,569,770	\$102,679	(\$1,083,718)

TRF 1996 Net Pension Liability - Unaudited

TELL CITY TROY TWP SCHOOL CORP - 62003

Net Pension Liability as of June 30, 2019	(\$188,409)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,605)
- Net Difference Between Projected and Actual Investment	266,639
- Change of Assumptions	17,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,597
Pension Expense/Income	253,017
Contributions	(243,311)
Total Activity in FY 2018	291,088
Net Pension Liability as of June 30, 2020	\$102,679

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 62004
 Submission Unit Name: PERRY CENTRAL COMM SCHOOL

Wages: \$3,535,945 Proportionate Share: 0.0010250

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$144,665)	\$79,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,940	\$178,929
Net Difference Between Projected and Actual	127,220	0
Change of Assumptions	154,623	300,726
Changes in Proportion and Differences Between	48,719	125,778
Total	\$384,502	\$605,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,471)
Total	\$207,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,252

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,299)
2020	(17,185)
2021	8,367
2022	15,403
2023	(37,233)
Thereafter	(161,984)
Total	(\$220,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,221,356	\$79,889	(\$843,184)

TRF 1996 Net Pension Liability - Unaudited

PERRY CENTRAL COMM SCHOOL - 62004

Net Pension Liability as of June 30, 2019	(\$144,665)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,998)
- Net Difference Between Projected and Actual Investment	206,404
- Change of Assumptions	11,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,824
Pension Expense/Income	207,865
Contributions	(192,252)
Total Activity in FY 2018	224,554
Net Pension Liability as of June 30, 2020	\$79,889

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 63013
 Submission Unit Name: PIKE COUNTY SCHOOL

Wages: \$6,044,158 Proportionate Share: 0.0017521

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$240,672)	\$136,560

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,203	\$305,855
Net Difference Between Projected and Actual	217,465	0
Change of Assumptions	264,308	514,051
Changes in Proportion and Differences Between	31,547	327,111
Total	\$605,523	\$1,147,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$368,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$34,238)
Total	\$333,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,408

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$69,840)
2020	(50,842)
2021	(7,164)
2022	4,862
2023	(85,112)
Thereafter	(333,398)
Total	(\$541,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,087,744	\$136,560	(\$1,441,310)

TRF 1996 Net Pension Liability - Unaudited

PIKE COUNTY SCHOOL - 63013

Net Pension Liability as of June 30, 2019	(\$240,672)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,320)
- Net Difference Between Projected and Actual Investment	349,200
- Change of Assumptions	12,804
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,105
Pension Expense/Income	333,851
Contributions	(332,408)
Total Activity in FY 2018	377,232
Net Pension Liability as of June 30, 2020	\$136,560

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64001
 Submission Unit Name: BOONE TOWNSHIP SCHOOLS

Wages: \$2,754,732 Proportionate Share: 0.0007986

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$121,521)	\$62,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,026	\$139,407
Net Difference Between Projected and Actual	99,120	0
Change of Assumptions	120,470	234,302
Changes in Proportion and Differences Between	74,093	179,453
Total	\$335,709	\$553,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,878)
Total	\$155,895

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,678

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,104)
2020	(19,445)
2021	463
2022	5,945
2023	(35,065)
Thereafter	(141,247)
Total	(\$217,453)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$951,585	\$62,243	(\$656,943)

TRF 1996 Net Pension Liability - Unaudited

BOONE TOWNSHIP SCHOOLS - 64001

Net Pension Liability as of June 30, 2019	(\$121,521)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,346)
- Net Difference Between Projected and Actual Investment	165,636
- Change of Assumptions	18,735
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,522
Pension Expense/Income	155,895
Contributions	(155,678)
Total Activity in FY 2018	183,764
Net Pension Liability as of June 30, 2020	\$62,243

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64008
 Submission Unit Name: PORTER TOWNSHIP SCHOOLS

Wages: \$4,078,950 Proportionate Share: 0.0011825

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$169,690)	\$92,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,228	\$206,423
Net Difference Between Projected and Actual	146,768	0
Change of Assumptions	178,383	346,935
Changes in Proportion and Differences Between	24,410	162,011
Total	\$411,789	\$715,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,147)
Total	\$233,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,738

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$39,175)
2020	(26,353)
2021	3,125
2022	11,241
2023	(49,483)
Thereafter	(202,935)
Total	(\$303,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,409,027	\$92,165	(\$972,747)

TRF 1996 Net Pension Liability - Unaudited

PORTER TOWNSHIP SCHOOLS - 64008

Net Pension Liability as of June 30, 2019	(\$169,690)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,869)
- Net Difference Between Projected and Actual Investment	239,650
- Change of Assumptions	16,561
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,973
Pension Expense/Income	233,278
Contributions	(218,738)
Total Activity in FY 2018	261,855
Net Pension Liability as of June 30, 2020	\$92,165

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64009
 Submission Unit Name: UNION TOWNSHIP SCHOOL

Wages: \$4,676,802 Proportionate Share: 0.0013558

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$197,201)	\$105,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,348	\$236,675
Net Difference Between Projected and Actual	168,278	0
Change of Assumptions	204,525	397,780
Changes in Proportion and Differences Between	47,968	174,053
Total	\$492,119	\$808,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,922)
Total	\$270,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,225

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,473)
2020	(26,772)
2021	7,027
2022	16,333
2023	(53,291)
Thereafter	(218,213)
Total	(\$316,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,615,526	\$105,672	(\$1,115,306)

TRF 1996 Net Pension Liability - Unaudited

UNION TOWNSHIP SCHOOL - 64009

Net Pension Liability as of June 30, 2019	(\$197,201)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,844)
- Net Difference Between Projected and Actual Investment	276,218
- Change of Assumptions	21,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,945
Pension Expense/Income	270,910
Contributions	(257,225)
Total Activity in FY 2018	302,873
Net Pension Liability as of June 30, 2020	\$105,672

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64011
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$22,073,782 Proportionate Share: 0.0063990

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$935,853)	\$498,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$336,743	\$1,117,040
Net Difference Between Projected and Actual	794,223	0
Change of Assumptions	965,302	1,877,412
Changes in Proportion and Differences Between	362,382	1,056,964
Total	\$2,458,650	\$4,051,416

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,344,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,164)
Total	\$1,269,165

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,206,732

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$205,197)
2020	(135,812)
2021	23,707
2022	67,628
2023	(260,974)
Thereafter	(1,082,118)
Total	(\$1,592,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,624,834	\$498,743	(\$5,263,937)

TRF 1996 Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 64011

Net Pension Liability as of June 30, 2019	(\$935,853)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(94,630)
- Net Difference Between Projected and Actual Investment	1,306,474
- Change of Assumptions	108,803
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,516
Pension Expense/Income	1,269,165
Contributions	(1,206,732)
Total Activity in FY 2018	1,434,596
Net Pension Liability as of June 30, 2020	\$498,743

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64013
 Submission Unit Name: VALPARAISO COMM SCHOOLS

Wages: \$18,776,834 Proportionate Share: 0.0054432

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$773,001)	\$424,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,445	\$950,191
Net Difference Between Projected and Actual	675,593	0
Change of Assumptions	821,118	1,596,988
Changes in Proportion and Differences Between	230,135	680,008
Total	\$2,013,291	\$3,227,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,143,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$50,347)
Total	\$1,093,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,029,293

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$160,956)
2020	(101,935)
2021	33,758
2022	71,118
2023	(208,402)
Thereafter	(847,479)
Total	(\$1,213,896)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,485,935	\$424,247	(\$4,477,678)

TRF 1996 Net Pension Liability - Unaudited

VALPARAISO COMM SCHOOLS - 64013

Net Pension Liability as of June 30, 2019	(\$773,001)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(97,395)
- Net Difference Between Projected and Actual Investment	1,098,705
- Change of Assumptions	67,389
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,659
Pension Expense/Income	1,093,183
Contributions	(1,029,293)
Total Activity in FY 2018	1,197,248
Net Pension Liability as of June 30, 2020	\$424,247

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64015
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$9,785,144 Proportionate Share: 0.0028366

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$391,658)	\$221,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,274	\$495,171
Net Difference Between Projected and Actual	352,070	0
Change of Assumptions	427,907	832,234
Changes in Proportion and Differences Between	134,060	336,134
Total	\$1,063,311	\$1,663,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$595,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,625)
Total	\$573,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$534,977

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$80,267)
2020	(49,509)
2021	21,204
2022	40,673
2023	(104,992)
Thereafter	(427,337)
Total	(\$600,228)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,379,998	\$221,087	(\$2,333,440)

TRF 1996 Net Pension Liability - Unaudited

PORTER COUNTY EDUCATION SERVICES - 64015

Net Pension Liability as of June 30, 2019	(\$391,658)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,943)
- Net Difference Between Projected and Actual Investment	566,449
- Change of Assumptions	22,929
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,987
Pension Expense/Income	573,300
Contributions	(534,977)
Total Activity in FY 2018	612,745
Net Pension Liability as of June 30, 2020	\$221,087

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64016
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$18,879,188 Proportionate Share: 0.0054729

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$768,735)	\$426,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,008	\$955,376
Net Difference Between Projected and Actual	679,279	0
Change of Assumptions	825,598	1,605,702
Changes in Proportion and Differences Between	129,098	680,822
Total	\$1,921,983	\$3,241,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,149,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,055)
Total	\$1,088,715

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,028,373

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$172,269)
2020	(112,926)
2021	23,507
2022	61,071
2023	(219,974)
Thereafter	(899,326)
Total	(\$1,319,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,521,325	\$426,562	(\$4,502,110)

TRF 1996 Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 64016

Net Pension Liability as of June 30, 2019	(\$768,735)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(104,143)
- Net Difference Between Projected and Actual Investment	1,100,055
- Change of Assumptions	58,501
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,542
Pension Expense/Income	1,088,715
Contributions	(1,028,373)
Total Activity in FY 2018	1,195,297
Net Pension Liability as of June 30, 2020	\$426,562

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 64017
 Submission Unit Name: EAST PORTER COUNTY SCHOOLS

Wages: \$6,504,173 Proportionate Share: 0.0018855

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$257,179)	\$146,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,223	\$329,142
Net Difference Between Projected and Actual	234,022	0
Change of Assumptions	284,431	553,190
Changes in Proportion and Differences Between	89,712	235,187
Total	\$707,388	\$1,117,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,523)
Total	\$380,591

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353,098

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$53,839)
2020	(33,394)
2021	13,609
2022	26,551
2023	(70,274)
Thereafter	(292,784)
Total	(\$410,131)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,246,699	\$146,957	(\$1,551,048)

TRF 1996 Net Pension Liability - Unaudited

EAST PORTER COUNTY SCHOOLS - 64017

Net Pension Liability as of June 30, 2019	(\$257,179)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,493)
- Net Difference Between Projected and Actual Investment	374,792
- Change of Assumptions	11,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,549
Pension Expense/Income	380,591
Contributions	(353,098)
Total Activity in FY 2018	404,136
Net Pension Liability as of June 30, 2020	\$146,957

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 65001
 Submission Unit Name: MSD OF NORTH POSEY CO

Wages: \$4,543,949 Proportionate Share: 0.0013173

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$193,178)	\$102,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,322	\$229,954
Net Difference Between Projected and Actual	163,499	0
Change of Assumptions	198,717	386,485
Changes in Proportion and Differences Between	19,984	223,080
Total	\$451,522	\$839,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$276,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,101)
Total	\$254,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,898

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$48,868)
2020	(34,585)
2021	(1,746)
2022	7,295
2023	(60,351)
Thereafter	(249,742)
Total	(\$387,997)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,569,651	\$102,671	(\$1,083,636)

TRF 1996 Net Pension Liability - Unaudited

MSD OF NORTH POSEY CO - 65001

Net Pension Liability as of June 30, 2019	(\$193,178)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,097)
- Net Difference Between Projected and Actual Investment	269,238
- Change of Assumptions	22,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,994
Pension Expense/Income	254,643
Contributions	(249,898)
Total Activity in FY 2018	295,849
Net Pension Liability as of June 30, 2020	\$102,671

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 65003
 Submission Unit Name: MSD OF MT VERNON

Wages: \$5,733,172 Proportionate Share: 0.0016620

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$237,153)	\$129,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,462	\$290,127
Net Difference Between Projected and Actual	206,282	0
Change of Assumptions	250,716	487,617
Changes in Proportion and Differences Between	44,275	221,003
Total	\$588,735	\$998,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$349,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,568)
Total	\$330,592

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,246

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$52,343)
2020	(34,322)
2021	7,110
2022	18,517
2023	(66,830)
Thereafter	(282,144)
Total	(\$410,012)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,980,384	\$129,538	(\$1,367,192)

TRF 1996 Net Pension Liability - Unaudited

MSD OF MT VERNON - 65003

Net Pension Liability as of June 30, 2019	(\$237,153)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,911)
- Net Difference Between Projected and Actual Investment	336,090
- Change of Assumptions	21,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,360
Pension Expense/Income	330,592
Contributions	(308,246)
Total Activity in FY 2018	366,691
Net Pension Liability as of June 30, 2020	\$129,538

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 66001
 Submission Unit Name: WEST CENTRAL SCHOOL

Wages: \$3,561,490 Proportionate Share: 0.0010324

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$146,130)	\$80,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,329	\$180,221
Net Difference Between Projected and Actual	128,138	0
Change of Assumptions	155,740	302,897
Changes in Proportion and Differences Between	19,462	163,596
Total	\$357,669	\$646,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,259)
Total	\$201,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,050

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$36,238)
2020	(25,044)
2021	693
2022	7,779
2023	(45,237)
Thereafter	(190,998)
Total	(\$289,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,230,173	\$80,466	(\$849,272)

TRF 1996 Net Pension Liability - Unaudited

WEST CENTRAL SCHOOL - 66001

Net Pension Liability as of June 30, 2019	(\$146,130)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,827)
- Net Difference Between Projected and Actual Investment	208,124
- Change of Assumptions	12,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,463
Pension Expense/Income	201,632
Contributions	(191,050)
Total Activity in FY 2018	226,596
Net Pension Liability as of June 30, 2020	\$80,466

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 66002
 Submission Unit Name: EASTERN PULASKI COMM SCHOOL

Wages: \$3,891,829 Proportionate Share: 0.0011282

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$162,622)	\$87,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,371	\$196,944
Net Difference Between Projected and Actual	140,029	0
Change of Assumptions	170,191	331,004
Changes in Proportion and Differences Between	49,505	177,558
Total	\$419,096	\$705,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,886)
Total	\$222,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,969

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,811)
2020	(25,578)
2021	2,547
2022	10,291
2023	(47,645)
Thereafter	(188,214)
Total	(\$286,410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,344,325	\$87,933	(\$928,078)

TRF 1996 Net Pension Liability - Unaudited

EASTERN PULASKI COMM SCHOOL - 66002

Net Pension Liability as of June 30, 2019	(\$162,622)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,425)
- Net Difference Between Projected and Actual Investment	229,042
- Change of Assumptions	16,590
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,186
Pension Expense/Income	222,131
Contributions	(208,969)
Total Activity in FY 2018	250,555
Net Pension Liability as of June 30, 2020	\$87,933

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 67010
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOLS

Wages: \$2,801,084 Proportionate Share: 0.0008120

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$129,279)	\$63,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,731	\$141,747
Net Difference Between Projected and Actual	100,783	0
Change of Assumptions	122,492	238,234
Changes in Proportion and Differences Between	1,151	220,617
Total	\$267,157	\$600,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,031)
Total	\$144,557

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,053

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$42,532)
2020	(33,728)
2021	(13,486)
2022	(7,912)
2023	(49,610)
Thereafter	(186,173)
Total	(\$333,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$967,552	\$63,288	(\$667,966)

TRF 1996 Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOLS - 67010

Net Pension Liability as of June 30, 2019	(\$129,279)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,298)
- Net Difference Between Projected and Actual Investment	171,545
- Change of Assumptions	25,287
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,529
Pension Expense/Income	144,557
Contributions	(154,053)
Total Activity in FY 2018	192,567
Net Pension Liability as of June 30, 2020	\$63,288

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 67013
 Submission Unit Name: GREENCASTLE COMM SCHOOLS CORP

Wages: \$6,805,140 Proportionate Share: 0.0019728

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$293,223)	\$153,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,817	\$344,382
Net Difference Between Projected and Actual	244,858	0
Change of Assumptions	297,601	578,803
Changes in Proportion and Differences Between	59,833	261,595
Total	\$706,109	\$1,184,780

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,915)
Total	\$392,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$62,005)
2020	(40,613)
2021	8,566
2022	22,107
2023	(79,201)
Thereafter	(327,525)
Total	(\$478,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,350,723	\$153,762	(\$1,622,862)

TRF 1996 Net Pension Liability - Unaudited

GREENCASTLE COMM SCHOOLS CORP - 67013

Net Pension Liability as of June 30, 2019	(\$293,223)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,731)
- Net Difference Between Projected and Actual Investment	405,357
- Change of Assumptions	38,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,677
Pension Expense/Income	392,539
Contributions	(375,529)
Total Activity in FY 2018	446,985
Net Pension Liability as of June 30, 2020	\$153,762

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 67014
 Submission Unit Name: SOUTH PUTNAM COMM SCHOOLS

Wages: \$3,169,245 Proportionate Share: 0.0009187

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$146,101)	\$71,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,346	\$160,373
Net Difference Between Projected and Actual	114,026	0
Change of Assumptions	138,588	269,539
Changes in Proportion and Differences Between	35,719	166,717
Total	\$336,679	\$596,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,275)
Total	\$178,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,300

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$32,946)
2020	(22,984)
2021	(82)
2022	6,224
2023	(40,954)
Thereafter	(169,208)
Total	(\$259,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,094,692	\$71,604	(\$755,740)

TRF 1996 Net Pension Liability - Unaudited

SOUTH PUTNAM COMM SCHOOLS - 67014

Net Pension Liability as of June 30, 2019	(\$146,101)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,984)
- Net Difference Between Projected and Actual Investment	193,996
- Change of Assumptions	28,429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,165)
Pension Expense/Income	178,729
Contributions	(174,300)
Total Activity in FY 2018	217,705
Net Pension Liability as of June 30, 2020	\$71,604

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 67015
 Submission Unit Name: N PUTNAM COMM SCHOOL CORP

Wages: \$3,904,353 Proportionate Share: 0.0011318

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$170,466)	\$88,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,560	\$197,572
Net Difference Between Projected and Actual	140,475	0
Change of Assumptions	170,734	332,060
Changes in Proportion and Differences Between	10,088	186,967
Total	\$380,857	\$716,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,243)
Total	\$218,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,366

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$42,241)
2020	(29,969)
2021	(1,754)
2022	6,014
2023	(52,106)
Thereafter	(215,686)
Total	(\$335,742)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,348,615	\$88,213	(\$931,040)

TRF 1996 Net Pension Liability - Unaudited

N PUTNAM COMM SCHOOL CORP - 67015

Net Pension Liability as of June 30, 2019	(\$170,466)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,117)
- Net Difference Between Projected and Actual Investment	233,782
- Change of Assumptions	24,634
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,216
Pension Expense/Income	218,530
Contributions	(213,366)
Total Activity in FY 2018	258,679
Net Pension Liability as of June 30, 2020	\$88,213

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 67016
 Submission Unit Name: WEST CENTRAL INDIANA EDU SER CENTER

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	0	15,846
Total	\$0	\$15,846

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,304)
2020	(2,304)
2021	(2,304)
2022	(2,304)
2023	(2,304)
Thereafter	(4,326)
Total	(\$15,846)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDU SER CENTER - 67016

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	2,304
Pension Expense/Income	(2,304)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 67017
 Submission Unit Name: OLD NATIONAL TRAIL

Wages: \$849,262 Proportionate Share: 0.0002462

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$34,421)	\$19,189

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,956	\$42,978
Net Difference Between Projected and Actual	30,558	0
Change of Assumptions	37,140	72,233
Changes in Proportion and Differences Between	10,857	61,665
Total	\$91,511	\$176,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,063)
Total	\$46,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,168

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,067)
2020	(7,397)
2021	(1,260)
2022	430
2023	(12,213)
Thereafter	(54,858)
Total	(\$85,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$293,364	\$19,189	(\$202,529)

TRF 1996 Net Pension Liability - Unaudited

OLD NATIONAL TRAIL - 67017

Net Pension Liability as of June 30, 2019	(\$34,421)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,804)
- Net Difference Between Projected and Actual Investment	49,399
- Change of Assumptions	2,456
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,067
Pension Expense/Income	46,660
Contributions	(45,168)
Total Activity in FY 2018	53,610
Net Pension Liability as of June 30, 2020	\$19,189

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 68003
 Submission Unit Name: UNION SCHOOL

Wages: \$1,372,007 Proportionate Share: 0.0003977

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$53,915)	\$30,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,929	\$69,424
Net Difference Between Projected and Actual	49,361	0
Change of Assumptions	59,994	116,682
Changes in Proportion and Differences Between	30,042	56,687
Total	\$160,326	\$242,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,831)
Total	\$80,719

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,460

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,914)
2020	(6,601)
2021	3,313
2022	6,043
2023	(14,380)
Thereafter	(59,928)
Total	(\$82,467)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$473,886	\$30,997	(\$327,155)

TRF 1996 Net Pension Liability - Unaudited

UNION SCHOOL - 68003

Net Pension Liability as of June 30, 2019	(\$53,915)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,993)
- Net Difference Between Projected and Actual Investment	78,872
- Change of Assumptions	2,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,647
Pension Expense/Income	80,719
Contributions	(75,460)
Total Activity in FY 2018	84,912
Net Pension Liability as of June 30, 2020	\$30,997

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 68006
 Submission Unit Name: MONROE CENTRAL SCHOOL

Wages: \$3,213,807 Proportionate Share: 0.0009317

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$134,034)	\$72,617

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,030	\$162,642
Net Difference Between Projected and Actual	115,640	0
Change of Assumptions	140,549	273,353
Changes in Proportion and Differences Between	17,491	174,705
Total	\$322,710	\$610,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,753)
Total	\$176,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,044

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,687)
2020	(27,584)
2021	(4,358)
2022	2,037
2023	(45,808)
Thereafter	(174,590)
Total	(\$287,990)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,110,183	\$72,617	(\$766,434)

TRF 1996 Net Pension Liability - Unaudited

MONROE CENTRAL SCHOOL - 68006

Net Pension Liability as of June 30, 2019	(\$134,034)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,410)
- Net Difference Between Projected and Actual Investment	189,005
- Change of Assumptions	13,412
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,706
Pension Expense/Income	176,982
Contributions	(176,044)
Total Activity in FY 2018	206,651
Net Pension Liability as of June 30, 2020	\$72,617

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 68007
 Submission Unit Name: RANDOLPH EASTERN SCHOOL

Wages: \$2,762,256 Proportionate Share: 0.0008008

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$114,137)	\$62,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,142	\$139,792
Net Difference Between Projected and Actual	99,393	0
Change of Assumptions	120,802	234,948
Changes in Proportion and Differences Between	12,210	127,910
Total	\$274,547	\$502,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,631)
Total	\$155,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,916

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,905)
2020	(20,222)
2021	(259)
2022	5,238
2023	(35,885)
Thereafter	(148,070)
Total	(\$228,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$954,207	\$62,415	(\$658,753)

TRF 1996 Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL - 68007

Net Pension Liability as of June 30, 2019	(\$114,137)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,026)
- Net Difference Between Projected and Actual Investment	161,867
- Change of Assumptions	10,366
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,657
Pension Expense/Income	155,604
Contributions	(151,916)
Total Activity in FY 2018	176,552
Net Pension Liability as of June 30, 2020	\$62,415

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 68008
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL

Wages: \$4,796,753 Proportionate Share: 0.0013905

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$210,058)	\$108,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,174	\$242,732
Net Difference Between Projected and Actual	172,584	0
Change of Assumptions	209,760	407,961
Changes in Proportion and Differences Between	28,749	227,905
Total	\$484,267	\$878,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,673)
Total	\$270,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$262,256

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$49,930)
2020	(34,853)
2021	(189)
2022	9,355
2023	(62,050)
Thereafter	(256,664)
Total	(\$394,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,656,873	\$108,377	(\$1,143,851)

TRF 1996 Net Pension Liability - Unaudited

RANDOLPH CENTRAL SCHOOL - 68008

Net Pension Liability as of June 30, 2019	(\$210,058)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,656)
- Net Difference Between Projected and Actual Investment	287,562
- Change of Assumptions	30,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,386
Pension Expense/Income	270,449
Contributions	(262,256)
Total Activity in FY 2018	318,435
Net Pension Liability as of June 30, 2020	\$108,377

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 68011
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL

Wages: \$1,531,763 Proportionate Share: 0.0004440

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$67,865)	\$34,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,365	\$77,507
Net Difference Between Projected and Actual	55,108	0
Change of Assumptions	66,978	130,266
Changes in Proportion and Differences Between	19,254	67,258
Total	\$164,705	\$275,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,377)
Total	\$87,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,248

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,400)
2020	(9,586)
2021	1,482
2022	4,530
2023	(18,271)
Thereafter	(74,081)
Total	(\$110,326)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$529,056	\$34,606	(\$365,243)

TRF 1996 Net Pension Liability - Unaudited

RANDOLPH SOUTHERN SCHOOL - 68011

Net Pension Liability as of June 30, 2019	(\$67,865)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,420)
- Net Difference Between Projected and Actual Investment	92,255
- Change of Assumptions	10,745
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239
Pension Expense/Income	87,900
Contributions	(84,248)
Total Activity in FY 2018	102,471
Net Pension Liability as of June 30, 2020	\$34,606

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 68012
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL

Wages: \$634,935 Proportionate Share: 0.0001841

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$21,348)	\$14,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,688	\$32,137
Net Difference Between Projected and Actual	22,850	0
Change of Assumptions	27,772	54,013
Changes in Proportion and Differences Between	10,391	22,915
Total	\$70,701	\$109,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,410)
Total	\$37,267

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,049

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,150)
2020	(3,154)
2021	1,436
2022	2,699
2023	(6,755)
Thereafter	(27,440)
Total	(\$38,364)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$219,367	\$14,349	(\$151,444)

TRF 1996 Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL - 68012

Net Pension Liability as of June 30, 2019	(\$21,348)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,808)
- Net Difference Between Projected and Actual Investment	34,535
- Change of Assumptions	(2,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,705
Pension Expense/Income	37,267
Contributions	(35,049)
Total Activity in FY 2018	35,697
Net Pension Liability as of June 30, 2020	\$14,349

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69006
 Submission Unit Name: BATESVILLE COMM SCHOOL

Wages: \$7,007,600 Proportionate Share: 0.0020314

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$293,697)	\$158,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,901	\$354,611
Net Difference Between Projected and Actual	252,131	0
Change of Assumptions	306,441	595,995
Changes in Proportion and Differences Between	46,310	257,703
Total	\$711,783	\$1,208,309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$426,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,016)
Total	\$403,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$385,399

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$64,293)
2020	(42,267)
2021	8,374
2022	22,316
2023	(82,000)
Thereafter	(338,656)
Total	(\$496,526)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,420,548	\$158,329	(\$1,671,068)

TRF 1996 Net Pension Liability - Unaudited

BATESVILLE COMM SCHOOL - 69006

Net Pension Liability as of June 30, 2019	(\$293,697)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,529)
- Net Difference Between Projected and Actual Investment	412,890
- Change of Assumptions	30,837
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,478
Pension Expense/Income	403,749
Contributions	(385,399)
Total Activity in FY 2018	452,026
Net Pension Liability as of June 30, 2020	\$158,329

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69007
 Submission Unit Name: MILAN COMM SCHOOL

Wages: \$3,467,135 Proportionate Share: 0.0010051

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$164,360)	\$78,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,893	\$175,455
Net Difference Between Projected and Actual	124,750	0
Change of Assumptions	151,621	294,888
Changes in Proportion and Differences Between	27,010	187,458
Total	\$356,274	\$657,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,146)
Total	\$194,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,693

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,569)
2020	(26,671)
2021	(1,615)
2022	5,284
2023	(46,330)
Thereafter	(194,626)
Total	(\$301,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,197,644	\$78,338	(\$826,814)

TRF 1996 Net Pension Liability - Unaudited

MILAN COMM SCHOOL - 69007

Net Pension Liability as of June 30, 2019	(\$164,360)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,141)
- Net Difference Between Projected and Actual Investment	214,715
- Change of Assumptions	36,032
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,225)
Pension Expense/Income	194,010
Contributions	(190,693)
Total Activity in FY 2018	242,698
Net Pension Liability as of June 30, 2020	\$78,338

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69008
 Submission Unit Name: SUNMAN DEARBORN COMM SCHOOL

Wages: \$10,657,406 Proportionate Share: 0.0030895

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$448,604)	\$240,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,583	\$539,318
Net Difference Between Projected and Actual	383,459	0
Change of Assumptions	466,057	906,433
Changes in Proportion and Differences Between	102,724	431,371
Total	\$1,114,823	\$1,877,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$649,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$35,532)
Total	\$613,523

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$586,157

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$98,313)
2020	(64,813)
2021	12,205
2022	33,410
2023	(125,243)
Thereafter	(519,545)
Total	(\$762,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,681,345	\$240,798	(\$2,541,480)

TRF 1996 Net Pension Liability - Unaudited

SUNMAN DEARBORN COMM SCHOOL - 69008

Net Pension Liability as of June 30, 2019	(\$448,604)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,058)
- Net Difference Between Projected and Actual Investment	629,008
- Change of Assumptions	49,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,084
Pension Expense/Income	613,523
Contributions	(586,157)
Total Activity in FY 2018	689,402
Net Pension Liability as of June 30, 2020	\$240,798

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69011
 Submission Unit Name: SOUTH RIPLEY COMM SCHOOL

Wages: \$3,162,401 Proportionate Share: 0.0009168

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$136,534)	\$71,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,246	\$160,041
Net Difference Between Projected and Actual	113,790	0
Change of Assumptions	138,301	268,981
Changes in Proportion and Differences Between	48,220	168,320
Total	\$348,557	\$597,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,274)
Total	\$179,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,924

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,905)
2020	(21,964)
2021	891
2022	7,183
2023	(39,896)
Thereafter	(163,094)
Total	(\$248,785)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,092,428	\$71,456	(\$754,177)

TRF 1996 Net Pension Liability - Unaudited

SOUTH RIPLEY COMM SCHOOL - 69011

Net Pension Liability as of June 30, 2019	(\$136,534)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,761)
- Net Difference Between Projected and Actual Investment	188,523
- Change of Assumptions	18,263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,558
Pension Expense/Income	179,331
Contributions	(173,924)
Total Activity in FY 2018	207,990
Net Pension Liability as of June 30, 2020	\$71,456

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69012
 Submission Unit Name: JAC CEN DEL CONS SCHOOL

Wages: \$2,641,966 Proportionate Share: 0.0007659

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$107,816)	\$59,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,305	\$133,699
Net Difference Between Projected and Actual	95,061	0
Change of Assumptions	115,538	224,708
Changes in Proportion and Differences Between	22,424	99,957
Total	\$273,328	\$458,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$160,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,109)
Total	\$152,794

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,883

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23,672)
2020	(15,367)
2021	3,726
2022	8,983
2023	(30,348)
Thereafter	(128,358)
Total	(\$185,036)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$912,621	\$59,695	(\$630,044)

TRF 1996 Net Pension Liability - Unaudited

JAC CEN DEL CONS SCHOOL - 69012

Net Pension Liability as of June 30, 2019	(\$107,816)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,401)
- Net Difference Between Projected and Actual Investment	154,076
- Change of Assumptions	8,446
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,479
Pension Expense/Income	152,794
Contributions	(144,883)
Total Activity in FY 2018	167,511
Net Pension Liability as of June 30, 2020	\$59,695

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69014
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$1,262,217 Proportionate Share: 0.0003659

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$55,610)	\$28,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,255	\$63,873
Net Difference Between Projected and Actual	45,414	0
Change of Assumptions	55,197	107,352
Changes in Proportion and Differences Between	9,406	93,840
Total	\$129,272	\$265,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,696)
Total	\$67,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,068

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,132)
2020	(13,165)
2021	(4,043)
2022	(1,532)
2023	(20,322)
Thereafter	(79,599)
Total	(\$135,793)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$435,994	\$28,519	(\$300,996)

TRF 1996 Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 69014

Net Pension Liability as of June 30, 2019	(\$55,610)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,875)
- Net Difference Between Projected and Actual Investment	75,853
- Change of Assumptions	8,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,535
Pension Expense/Income	67,174
Contributions	(68,068)
Total Activity in FY 2018	84,129
Net Pension Liability as of June 30, 2020	\$28,519

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69015
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$127,920 Proportionate Share: 0.0000371

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$2,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,952	\$6,476
Net Difference Between Projected and Actual	4,605	0
Change of Assumptions	5,597	10,885
Changes in Proportion and Differences Between	12,170	16,373
Total	\$24,324	\$33,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(667)
Total	\$7,127

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,421)
2020	(1,019)
2021	(94)
2022	161
2023	(1,744)
Thereafter	(5,293)
Total	(\$9,410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,207	\$2,892	(\$30,519)

TRF 1996 Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 69015

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,524)
- Net Difference Between Projected and Actual Investment	4,605
- Change of Assumptions	(5,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,490
Pension Expense/Income	7,127
Contributions	(3,518)
Total Activity in FY 2018	2,892
Net Pension Liability as of June 30, 2020	\$2,892

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 69016
 Submission Unit Name: RIPLEY-OHIO-DEARBORN SPECIAL ED COOP

Wages: \$1,423,589 Proportionate Share: 0.0004127

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$60,466)	\$32,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,718	\$72,043
Net Difference Between Projected and Actual	51,223	0
Change of Assumptions	62,257	121,083
Changes in Proportion and Differences Between	14,852	69,439
Total	\$150,050	\$262,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,707)
Total	\$80,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,297

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,093)
2020	(9,618)
2021	670
2022	3,502
2023	(17,691)
Thereafter	(75,285)
Total	(\$112,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$491,760	\$32,166	(\$339,495)

TRF 1996 Net Pension Liability - Unaudited

RIPLEY-OHIO-DEARBORN SPECIAL ED COOP - 69016

Net Pension Liability as of June 30, 2019	(\$60,466)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,024)
- Net Difference Between Projected and Actual Investment	84,320
- Change of Assumptions	7,136
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,502
Pension Expense/Income	80,995
Contributions	(78,297)
Total Activity in FY 2018	92,632
Net Pension Liability as of June 30, 2020	\$32,166

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 70015
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$6,123,460 Proportionate Share: 0.0017751

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$260,382)	\$138,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,413	\$309,870
Net Difference Between Projected and Actual	220,320	0
Change of Assumptions	267,777	520,799
Changes in Proportion and Differences Between	2,372	296,784
Total	\$583,882	\$1,127,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$372,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$32,571)
Total	\$340,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,773

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,644)
2020	(49,397)
2021	(5,146)
2022	7,038
2023	(84,117)
Thereafter	(343,305)
Total	(\$543,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,115,150	\$138,353	(\$1,460,230)

TRF 1996 Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 70015

Net Pension Liability as of June 30, 2019	(\$260,382)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,684)
- Net Difference Between Projected and Actual Investment	362,843
- Change of Assumptions	31,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,974
Pension Expense/Income	340,349
Contributions	(336,773)
Total Activity in FY 2018	398,735
Net Pension Liability as of June 30, 2020	\$138,353

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 71003
 Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$16,721,598 Proportionate Share: 0.0048474

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$689,823)	\$377,810

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$255,091	\$846,186
Net Difference Between Projected and Actual	601,644	0
Change of Assumptions	731,240	1,422,186
Changes in Proportion and Differences Between	190,021	769,847
Total	\$1,777,996	\$3,038,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,018,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,944)
Total	\$955,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$917,433

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$161,447)
2020	(108,887)
2021	11,953
2022	45,224
2023	(203,700)
Thereafter	(843,366)
Total	(\$1,260,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,776,000	\$377,810	(\$3,987,562)

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 71003

Net Pension Liability as of June 30, 2019	(\$689,823)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(85,686)
- Net Difference Between Projected and Actual Investment	979,227
- Change of Assumptions	61,575
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,532
Pension Expense/Income	955,418
Contributions	(917,433)
Total Activity in FY 2018	1,067,633
Net Pension Liability as of June 30, 2020	\$377,810

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 71004
 Submission Unit Name: PENN HARRIS MADISON SCHOOL

Wages: \$29,276,002 Proportionate Share: 0.0084869

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,189,268)	\$661,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$446,617	\$1,481,514
Net Difference Between Projected and Actual	1,053,367	0
Change of Assumptions	1,280,266	2,489,984
Changes in Proportion and Differences Between	435,634	1,087,992
Total	\$3,215,884	\$5,059,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,782,964
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(73,364)
Total	\$1,709,600

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,579,600

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$245,823)
2020	(153,799)
2021	57,770
2022	116,021
2023	(319,799)
Thereafter	(1,297,976)
Total	(\$1,843,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,112,706	\$661,475	(\$6,981,483)

TRF 1996 Net Pension Liability - Unaudited

PENN HARRIS MADISON SCHOOL - 71004

Net Pension Liability as of June 30, 2019	(\$1,189,268)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(163,561)
- Net Difference Between Projected and Actual Investment	1,704,327
- Change of Assumptions	87,643
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,334
Pension Expense/Income	1,709,600
Contributions	(1,579,600)
Total Activity in FY 2018	1,850,743
Net Pension Liability as of June 30, 2020	\$661,475

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 71006
 Submission Unit Name: UNION-NORTH UNITED SCHOOL

Wages: \$4,158,944 Proportionate Share: 0.0012056

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$172,190)	\$93,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,444	\$210,455
Net Difference Between Projected and Actual	149,635	0
Change of Assumptions	181,867	353,713
Changes in Proportion and Differences Between	64,774	150,445
Total	\$459,720	\$714,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,979)
Total	\$244,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,905

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$33,478)
2020	(20,405)
2021	9,649
2022	17,924
2023	(43,986)
Thereafter	(184,597)
Total	(\$254,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,436,553	\$93,965	(\$991,749)

TRF 1996 Net Pension Liability - Unaudited

UNION-NORTH UNITED SCHOOL - 71006

Net Pension Liability as of June 30, 2019	(\$172,190)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,853)
- Net Difference Between Projected and Actual Investment	243,885
- Change of Assumptions	15,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,735
Pension Expense/Income	244,299
Contributions	(225,905)
Total Activity in FY 2018	266,155
Net Pension Liability as of June 30, 2020	\$93,965

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 71007
 Submission Unit Name: JOHN GLENN SCHOOL CORP

Wages: \$5,362,654 Proportionate Share: 0.0015546

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$218,635)	\$121,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,810	\$271,379
Net Difference Between Projected and Actual	192,952	0
Change of Assumptions	234,515	456,106
Changes in Proportion and Differences Between	43,298	188,776
Total	\$552,575	\$916,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$326,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,632)
Total	\$310,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,618

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$47,222)
2020	(30,365)
2021	8,389
2022	19,060
2023	(60,772)
Thereafter	(252,776)
Total	(\$363,686)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,852,409	\$121,167	(\$1,278,843)

TRF 1996 Net Pension Liability - Unaudited

JOHN GLENN SCHOOL CORP - 71007

Net Pension Liability as of June 30, 2019	(\$218,635)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,382)
- Net Difference Between Projected and Actual Investment	312,624
- Change of Assumptions	16,916
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,297
Pension Expense/Income	310,965
Contributions	(290,618)
Total Activity in FY 2018	339,802
Net Pension Liability as of June 30, 2020	\$121,167

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 71014
 Submission Unit Name: SOUTH BEND COMM SCHOOL CORP

Wages: \$59,847,265 Proportionate Share: 0.0173492

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$2,104,621)	\$1,352,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$912,990	\$3,028,560
Net Difference Between Projected and Actual	2,153,327	0
Change of Assumptions	2,617,162	5,090,106
Changes in Proportion and Differences Between	864,756	3,019,108
Total	\$6,548,235	\$11,137,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,644,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(225,834)
Total	\$3,418,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,291,062

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$578,379)
2020	(390,261)
2021	42,234
2022	161,313
2023	(729,605)
Thereafter	(3,094,841)
Total	(\$4,589,539)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,672,727	\$1,352,210	(\$14,271,776)

TRF 1996 Net Pension Liability - Unaudited

SOUTH BEND COMM SCHOOL CORP - 71014

Net Pension Liability as of June 30, 2019	(\$2,104,621)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(573,586)
- Net Difference Between Projected and Actual Investment	3,305,317
- Change of Assumptions	(177,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	774,236
Pension Expense/Income	3,418,959
Contributions	(3,291,062)
Total Activity in FY 2018	3,456,831
Net Pension Liability as of June 30, 2020	\$1,352,210

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 72007
 Submission Unit Name: SCOTT CO SCHOOL DIST 1

Wages: \$3,810,384 Proportionate Share: 0.0011046

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$151,445)	\$86,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,129	\$192,824
Net Difference Between Projected and Actual	137,099	0
Change of Assumptions	166,631	324,080
Changes in Proportion and Differences Between	20,545	200,155
Total	\$382,404	\$717,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,870)
Total	\$210,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,561

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$44,315)
2020	(32,338)
2021	(4,802)
2022	2,780
2023	(53,944)
Thereafter	(202,036)
Total	(\$334,655)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,316,204	\$86,093	(\$908,665)

TRF 1996 Net Pension Liability - Unaudited

SCOTT CO SCHOOL DIST 1 - 72007

Net Pension Liability as of June 30, 2019	(\$151,445)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,737)
- Net Difference Between Projected and Actual Investment	219,995
- Change of Assumptions	7,761
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,891
Pension Expense/Income	210,189
Contributions	(209,561)
Total Activity in FY 2018	237,538
Net Pension Liability as of June 30, 2020	\$86,093

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 72008
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$9,472,887 Proportionate Share: 0.0027461

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$382,636)	\$214,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,512	\$479,373
Net Difference Between Projected and Actual	340,837	0
Change of Assumptions	414,255	805,682
Changes in Proportion and Differences Between	97,848	336,735
Total	\$997,452	\$1,621,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$576,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,908)
Total	\$551,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$509,997

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$81,711)
2020	(51,934)
2021	16,523
2022	35,371
2023	(105,647)
Thereafter	(436,940)
Total	(\$624,338)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,272,161	\$214,033	(\$2,258,993)

TRF 1996 Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 72008

Net Pension Liability as of June 30, 2019	(\$382,636)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,517)
- Net Difference Between Projected and Actual Investment	550,278
- Change of Assumptions	25,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,914
Pension Expense/Income	551,004
Contributions	(509,997)
Total Activity in FY 2018	596,669
Net Pension Liability as of June 30, 2020	\$214,033

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 73009
 Submission Unit Name: NORTHWESTERN CONS SCHOOL

Wages: \$4,219,205 Proportionate Share: 0.0012231

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$171,486)	\$95,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,365	\$213,510
Net Difference Between Projected and Actual	151,807	0
Change of Assumptions	184,507	358,847
Changes in Proportion and Differences Between	48,697	159,154
Total	\$449,376	\$731,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,217)
Total	\$244,737

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,961

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,072)
2020	(23,810)
2021	6,680
2022	15,075
2023	(47,733)
Thereafter	(195,275)
Total	(\$282,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,457,405	\$95,329	(\$1,006,145)

TRF 1996 Net Pension Liability - Unaudited

NORTHWESTERN CONS SCHOOL - 73009

Net Pension Liability as of June 30, 2019	(\$171,486)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,503)
- Net Difference Between Projected and Actual Investment	245,672
- Change of Assumptions	12,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,138
Pension Expense/Income	244,737
Contributions	(232,961)
Total Activity in FY 2018	266,815
Net Pension Liability as of June 30, 2020	\$95,329

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 73010
 Submission Unit Name: SOUTHWESTERN CONS SCHOOL DIST

Wages: \$2,006,739 Proportionate Share: 0.0005817

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$85,808)	\$45,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,612	\$101,544
Net Difference Between Projected and Actual	72,199	0
Change of Assumptions	87,751	170,666
Changes in Proportion and Differences Between	12,672	87,256
Total	\$203,234	\$359,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,036)
Total	\$114,170

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,489

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,855)
2020	(13,547)
2021	954
2022	4,947
2023	(24,925)
Thereafter	(103,806)
Total	(\$156,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$693,134	\$45,338	(\$478,517)

TRF 1996 Net Pension Liability - Unaudited

SOUTHWESTERN CONS SCHOOL DIST - 73010

Net Pension Liability as of June 30, 2019	(\$85,808)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,063)
- Net Difference Between Projected and Actual Investment	119,167
- Change of Assumptions	10,692
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,669
Pension Expense/Income	114,170
Contributions	(108,489)
Total Activity in FY 2018	131,146
Net Pension Liability as of June 30, 2020	\$45,338

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 73013
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$12,629,289 Proportionate Share: 0.0036611

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$530,749)	\$285,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,663	\$639,099
Net Difference Between Projected and Actual	454,404	0
Change of Assumptions	552,284	1,074,135
Changes in Proportion and Differences Between	68,084	483,198
Total	\$1,267,435	\$2,196,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$769,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,422)
Total	\$723,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,730

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$119,817)
2020	(80,120)
2021	11,147
2022	36,276
2023	(151,729)
Thereafter	(624,754)
Total	(\$928,997)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,362,444	\$285,349	(\$3,011,689)

TRF 1996 Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 73013

Net Pension Liability as of June 30, 2019	(\$530,749)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(57,574)
- Net Difference Between Projected and Actual Investment	744,916
- Change of Assumptions	57,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,631
Pension Expense/Income	723,717
Contributions	(692,730)
Total Activity in FY 2018	816,098
Net Pension Liability as of June 30, 2020	\$285,349

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 73014
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$3,436,323 Proportionate Share: 0.0009962

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$140,283)	\$77,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,424	\$173,902
Net Difference Between Projected and Actual	123,645	0
Change of Assumptions	150,279	292,277
Changes in Proportion and Differences Between	21,292	173,249
Total	\$347,640	\$639,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$16,531)
Total	\$192,755

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,134

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$36,774)
2020	(25,973)
2021	(1,138)
2022	5,699
2023	(45,458)
Thereafter	(188,144)
Total	(\$291,788)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,187,039	\$77,645	(\$819,493)

TRF 1996 Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 73014

Net Pension Liability as of June 30, 2019	(\$140,283)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,697)
- Net Difference Between Projected and Actual Investment	200,431
- Change of Assumptions	11,036
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,537
Pension Expense/Income	192,755
Contributions	(184,134)
Total Activity in FY 2018	217,928
Net Pension Liability as of June 30, 2020	\$77,645

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 73015
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$709,150 Proportionate Share: 0.0002056

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$32,869)	\$16,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,820	\$35,891
Net Difference Between Projected and Actual	25,518	0
Change of Assumptions	31,015	60,321
Changes in Proportion and Differences Between	8,537	47,761
Total	\$75,890	\$143,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,193
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,343)
Total	\$38,850

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,106

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,522)
2020	(6,293)
2021	(1,167)
2022	244
2023	(10,314)
Thereafter	(42,031)
Total	(\$68,083)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$244,986	\$16,025	(\$169,130)

TRF 1996 Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 73015

Net Pension Liability as of June 30, 2019	(\$32,869)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(989)
- Net Difference Between Projected and Actual Investment	43,509
- Change of Assumptions	6,551
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79
Pension Expense/Income	38,850
Contributions	(39,106)
Total Activity in FY 2018	48,894
Net Pension Liability as of June 30, 2020	\$16,025

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 74010
 Submission Unit Name: S SPENCER COUNTY SCHOOL CORP

Wages: \$3,900,941 Proportionate Share: 0.0011308

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$160,654)	\$88,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,508	\$197,398
Net Difference Between Projected and Actual	140,351	0
Change of Assumptions	170,583	331,767
Changes in Proportion and Differences Between	15,336	179,003
Total	\$385,778	\$708,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,087)
Total	\$219,476

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,543

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,066)
2020	(28,804)
2021	(615)
2022	7,147
2023	(50,922)
Thereafter	(208,130)
Total	(\$322,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,347,423	\$88,135	(\$930,217)

TRF 1996 Net Pension Liability - Unaudited

S SPENCER COUNTY SCHOOL CORP - 74010

Net Pension Liability as of June 30, 2019	(\$160,654)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,185)
- Net Difference Between Projected and Actual Investment	228,287
- Change of Assumptions	14,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,682
Pension Expense/Income	219,476
Contributions	(214,543)
Total Activity in FY 2018	248,789
Net Pension Liability as of June 30, 2020	\$88,135

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 74011
 Submission Unit Name: NORTH SPENCER CO SCHOOL CORP

Wages: \$6,517,289 Proportionate Share: 0.0018893

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$270,683)	\$147,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,423	\$329,805
Net Difference Between Projected and Actual	234,494	0
Change of Assumptions	285,005	554,304
Changes in Proportion and Differences Between	4,841	263,320
Total	\$623,763	\$1,147,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$29,218)
Total	\$367,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,701

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$67,611)
2020	(47,125)
2021	(27)
2022	12,940
2023	(84,079)
Thereafter	(337,764)
Total	(\$523,666)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,251,227	\$147,253	(\$1,554,173)

TRF 1996 Net Pension Liability - Unaudited

NORTH SPENCER CO SCHOOL CORP - 74011

Net Pension Liability as of June 30, 2019	(\$270,683)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,063)
- Net Difference Between Projected and Actual Investment	382,655
- Change of Assumptions	25,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,365
Pension Expense/Income	367,694
Contributions	(356,701)
Total Activity in FY 2018	417,936
Net Pension Liability as of June 30, 2020	\$147,253

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 75010
 Submission Unit Name: OREGON DAVIS SCHOOL

Wages: \$1,448,559 Proportionate Share: 0.0004199

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$62,348)	\$32,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,097	\$73,300
Net Difference Between Projected and Actual	52,117	0
Change of Assumptions	63,343	123,195
Changes in Proportion and Differences Between	16,009	112,030
Total	\$153,566	\$308,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,879)
Total	\$78,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,308

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18,412)
2020	(13,859)
2021	(3,391)
2022	(509)
2023	(22,072)
Thereafter	(96,716)
Total	(\$154,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$500,339	\$32,727	(\$345,418)

TRF 1996 Net Pension Liability - Unaudited

OREGON DAVIS SCHOOL - 75010

Net Pension Liability as of June 30, 2019	(\$62,348)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,523)
- Net Difference Between Projected and Actual Investment	86,244
- Change of Assumptions	8,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,165
Pension Expense/Income	78,335
Contributions	(78,308)
Total Activity in FY 2018	95,075
Net Pension Liability as of June 30, 2020	\$32,727

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 75011
 Submission Unit Name: KNOX COMM SCHOOL CORP

Wages: \$4,929,475 Proportionate Share: 0.0014290

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$207,329)	\$111,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,200	\$249,453
Net Difference Between Projected and Actual	177,363	0
Change of Assumptions	215,568	419,256
Changes in Proportion and Differences Between	639	254,157
Total	\$468,770	\$922,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$28,522)
Total	\$271,688

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,447

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57,560)
2020	(42,066)
2021	(6,442)
2022	3,366
2023	(70,016)
Thereafter	(281,378)
Total	(\$454,096)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,702,749	\$111,377	(\$1,175,522)

TRF 1996 Net Pension Liability - Unaudited

KNOX COMM SCHOOL CORP - 75011

Net Pension Liability as of June 30, 2019	(\$207,329)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,351)
- Net Difference Between Projected and Actual Investment	290,847
- Change of Assumptions	22,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,484
Pension Expense/Income	271,688
Contributions	(268,447)
Total Activity in FY 2018	318,706
Net Pension Liability as of June 30, 2020	\$111,377

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 75012
 Submission Unit Name: N JUDSON-SAN PIERRE SCHOOL

Wages: \$2,700,001 Proportionate Share: 0.0007827

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$114,252)	\$61,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,189	\$136,632
Net Difference Between Projected and Actual	97,146	0
Change of Assumptions	118,072	229,637
Changes in Proportion and Differences Between	39,242	162,489
Total	\$295,649	\$528,758

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,438)
Total	\$151,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,812

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,342)
2020	(19,855)
2021	(343)
2022	5,029
2023	(35,164)
Thereafter	(154,434)
Total	(\$233,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$932,639	\$61,004	(\$643,864)

TRF 1996 Net Pension Liability - Unaudited

N JUDSON-SAN PIERRE SCHOOL - 75012

Net Pension Liability as of June 30, 2019	(\$114,252)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,734)
- Net Difference Between Projected and Actual Investment	159,683
- Change of Assumptions	13,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,052
Pension Expense/Income	151,995
Contributions	(146,812)
Total Activity in FY 2018	175,256
Net Pension Liability as of June 30, 2020	\$61,004

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 76002
 Submission Unit Name: HAMILTON COMM SCHOOLS

Wages: \$1,165,591 Proportionate Share: 0.0003379

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$58,067)	\$26,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,782	\$58,985
Net Difference Between Projected and Actual	41,939	0
Change of Assumptions	50,973	99,137
Changes in Proportion and Differences Between	11,159	121,134
Total	\$121,853	\$279,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,964)
Total	\$59,023

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,105

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18,828)
2020	(15,164)
2021	(6,741)
2022	(4,422)
2023	(21,774)
Thereafter	(90,474)
Total	(\$157,403)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$402,630	\$26,336	(\$277,963)

TRF 1996 Net Pension Liability - Unaudited

HAMILTON COMM SCHOOLS - 76002

Net Pension Liability as of June 30, 2019	(\$58,067)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,341
- Net Difference Between Projected and Actual Investment	73,723
- Change of Assumptions	15,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(760)
Pension Expense/Income	59,023
Contributions	(64,105)
Total Activity in FY 2018	84,403
Net Pension Liability as of June 30, 2020	\$26,336

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 76004
 Submission Unit Name: MSD OF STEUBEN COUNTY

Wages: \$7,632,090 Proportionate Share: 0.0022125

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$318,823)	\$172,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,431	\$386,225
Net Difference Between Projected and Actual	274,608	0
Change of Assumptions	333,760	649,129
Changes in Proportion and Differences Between	66,207	288,495
Total	\$791,006	\$1,323,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$464,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,482)
Total	\$441,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,705

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,441)
2020	(44,451)
2021	10,704
2022	25,890
2023	(87,727)
Thereafter	(368,818)
Total	(\$532,843)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,636,341	\$172,444	(\$1,820,044)

TRF 1996 Net Pension Liability - Unaudited

MSD OF STEUBEN COUNTY - 76004

Net Pension Liability as of June 30, 2019	(\$318,823)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,203)
- Net Difference Between Projected and Actual Investment	449,120
- Change of Assumptions	32,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,294
Pension Expense/Income	441,329
Contributions	(416,705)
Total Activity in FY 2018	491,267
Net Pension Liability as of June 30, 2020	\$172,444

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 76005
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,740,660 Proportionate Share: 0.0007945

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$111,235)	\$61,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,810	\$138,692
Net Difference Between Projected and Actual	98,611	0
Change of Assumptions	119,852	233,099
Changes in Proportion and Differences Between	44,064	121,990
Total	\$304,337	\$493,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,323)
Total	\$157,589

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,731

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,467)
2020	(16,852)
2021	2,954
2022	8,407
2023	(32,392)
Thereafter	(126,094)
Total	(\$189,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$946,700	\$61,924	(\$653,571)

TRF 1996 Net Pension Liability - Unaudited

FREMONT COMMUNITY SCHOOLS - 76005

Net Pension Liability as of June 30, 2019	(\$111,235)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,384)
- Net Difference Between Projected and Actual Investment	159,497
- Change of Assumptions	8,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,089
Pension Expense/Income	157,589
Contributions	(150,731)
Total Activity in FY 2018	173,159
Net Pension Liability as of June 30, 2020	\$61,924

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 77011
 Submission Unit Name: SOUTHWEST SCHOOL CORP

Wages: \$5,384,313 Proportionate Share: 0.0015609

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$220,804)	\$121,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,141	\$272,478
Net Difference Between Projected and Actual	193,734	0
Change of Assumptions	235,465	457,955
Changes in Proportion and Differences Between	39,034	202,420
Total	\$550,374	\$932,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,954)
Total	\$309,966

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$296,121

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$49,674)
2020	(32,749)
2021	6,163
2022	16,876
2023	(63,279)
Thereafter	(259,816)
Total	(\$382,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,859,916	\$121,658	(\$1,284,026)

TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORP - 77011

Net Pension Liability as of June 30, 2019	(\$220,804)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,562)
- Net Difference Between Projected and Actual Investment	314,594
- Change of Assumptions	18,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,202
Pension Expense/Income	309,966
Contributions	(296,121)
Total Activity in FY 2018	342,462
Net Pension Liability as of June 30, 2020	\$121,658

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 77012
 Submission Unit Name: NORTHEAST SCHOOL CORP

Wages: \$2,385,092 Proportionate Share: 0.0006914

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$103,937)	\$53,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,384	\$120,694
Net Difference Between Projected and Actual	85,814	0
Change of Assumptions	104,299	202,851
Changes in Proportion and Differences Between	7,360	179,577
Total	\$233,857	\$503,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,570)
Total	\$124,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,173

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,622)
2020	(27,125)
2021	(9,889)
2022	(5,143)
2023	(40,648)
Thereafter	(151,838)
Total	(\$269,265)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$823,849	\$53,888	(\$568,759)

TRF 1996 Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORP - 77012

Net Pension Liability as of June 30, 2019	(\$103,937)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,159)
- Net Difference Between Projected and Actual Investment	142,705
- Change of Assumptions	14,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,938
Pension Expense/Income	124,682
Contributions	(131,173)
Total Activity in FY 2018	157,825
Net Pension Liability as of June 30, 2020	\$53,888

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 78001
 Submission Unit Name: SWITZERLAND CO SCHOOL

Wages: \$4,248,794 Proportionate Share: 0.0012317

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$178,899)	\$96,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,817	\$215,012
Net Difference Between Projected and Actual	152,875	0
Change of Assumptions	185,804	361,370
Changes in Proportion and Differences Between	30,907	173,553
Total	\$434,403	\$749,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$258,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,275)
Total	\$243,486

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,142

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$40,306)
2020	(26,951)
2021	3,754
2022	12,208
2023	(51,042)
Thereafter	(213,195)
Total	(\$315,532)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,467,653	\$96,000	(\$1,013,219)

TRF 1996 Net Pension Liability - Unaudited

SWITZERLAND CO SCHOOL - 78001

Net Pension Liability as of June 30, 2019	(\$178,899)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,122)
- Net Difference Between Projected and Actual Investment	250,797
- Change of Assumptions	19,593
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,287
Pension Expense/Income	243,486
Contributions	(233,142)
Total Activity in FY 2018	274,899
Net Pension Liability as of June 30, 2020	\$96,000

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 79001
 Submission Unit Name: TIPPECANOE SCHOOL

Wages: \$39,532,866 Proportionate Share: 0.0114602

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,644,337)	\$893,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$603,085	\$2,000,548
Net Difference Between Projected and Actual	1,422,403	0
Change of Assumptions	1,728,794	3,362,324
Changes in Proportion and Differences Between	281,460	1,410,200
Total	\$4,035,742	\$6,773,072

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,407,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(122,300)
Total	\$2,285,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,152,459

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$355,181)
2020	(230,917)
2021	54,772
2022	133,431
2023	(455,075)
Thereafter	(1,884,360)
Total	(\$2,737,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,655,591	\$893,217	(\$9,427,375)

TRF 1996 Net Pension Liability - Unaudited

TIPPECANOE SCHOOL - 79001

Net Pension Liability as of June 30, 2019	(\$1,644,337)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(192,714)
- Net Difference Between Projected and Actual Investment	2,322,451
- Change of Assumptions	160,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,708
Pension Expense/Income	2,285,307
Contributions	(2,152,459)
Total Activity in FY 2018	2,537,554
Net Pension Liability as of June 30, 2020	\$893,217

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 79002
 Submission Unit Name: LAFAYETTE SCHOOL CORP

Wages: \$30,287,730 Proportionate Share: 0.0087802

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,245,956)	\$684,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462,052	\$1,532,714
Net Difference Between Projected and Actual	1,089,770	0
Change of Assumptions	1,324,511	2,576,035
Changes in Proportion and Differences Between	222,530	1,117,233
Total	\$3,098,863	\$5,225,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,844,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,049)
Total	\$1,750,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,639,421

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$272,470)
2020	(177,265)
2021	41,615
2022	101,879
2023	(349,003)
Thereafter	(1,471,875)
Total	(\$2,127,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,462,193	\$684,336	(\$7,222,757)

TRF 1996 Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORP - 79002

Net Pension Liability as of June 30, 2019	(\$1,245,956)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(157,793)
- Net Difference Between Projected and Actual Investment	1,771,759
- Change of Assumptions	107,677
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,538
Pension Expense/Income	1,750,532
Contributions	(1,639,421)
Total Activity in FY 2018	1,930,292
Net Pension Liability as of June 30, 2020	\$684,336

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 79003
 Submission Unit Name: WEST LAFAYETTE COMM SCHOOL CORP

Wages: \$8,877,809 Proportionate Share: 0.0025736

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$369,578)	\$200,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,434	\$449,260
Net Difference Between Projected and Actual	319,427	0
Change of Assumptions	388,233	755,072
Changes in Proportion and Differences Between	128,272	319,824
Total	\$971,366	\$1,524,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$540,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,785)
Total	\$521,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$480,651

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$71,080)
2020	(43,175)
2021	20,982
2022	38,647
2023	(93,513)
Thereafter	(404,651)
Total	(\$552,790)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,066,616	\$200,588	(\$2,117,091)

TRF 1996 Net Pension Liability - Unaudited

WEST LAFAYETTE COMM SCHOOL CORP - 79003

Net Pension Liability as of June 30, 2019	(\$369,578)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,049)
- Net Difference Between Projected and Actual Investment	521,720
- Change of Assumptions	36,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,928
Pension Expense/Income	521,888
Contributions	(480,651)
Total Activity in FY 2018	570,166
Net Pension Liability as of June 30, 2020	\$200,588

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 80003
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$2,098,713 Proportionate Share: 0.0006084

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$90,591)	\$47,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,017	\$106,205
Net Difference Between Projected and Actual	75,513	0
Change of Assumptions	91,778	178,499
Changes in Proportion and Differences Between	10,144	124,850
Total	\$209,452	\$409,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,434)
Total	\$114,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,495

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,796)
2020	(19,199)
2021	(4,032)
2022	143
2023	(31,099)
Thereafter	(120,119)
Total	(\$200,102)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$724,949	\$47,419	(\$500,481)

TRF 1996 Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 80003

Net Pension Liability as of June 30, 2019	(\$90,591)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,815)
- Net Difference Between Projected and Actual Investment	125,099
- Change of Assumptions	12,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,735
Pension Expense/Income	114,381
Contributions	(113,495)
Total Activity in FY 2018	138,010
Net Pension Liability as of June 30, 2020	\$47,419

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 80004
 Submission Unit Name: TIPTON COMM SCHOOL

Wages: \$4,524,045 Proportionate Share: 0.0013115

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$183,826)	\$102,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,017	\$228,942
Net Difference Between Projected and Actual	162,779	0
Change of Assumptions	197,842	384,783
Changes in Proportion and Differences Between	35,913	179,977
Total	\$465,551	\$793,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,737)
Total	\$259,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,912

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$42,388)
2020	(28,167)
2021	4,527
2022	13,529
2023	(53,819)
Thereafter	(221,833)
Total	(\$328,151)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,562,740	\$102,219	(\$1,078,864)

TRF 1996 Net Pension Liability - Unaudited

TIPTON COMM SCHOOL - 80004

Net Pension Liability as of June 30, 2019	(\$183,826)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,242)
- Net Difference Between Projected and Actual Investment	263,399
- Change of Assumptions	13,593
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,419
Pension Expense/Income	259,788
Contributions	(247,912)
Total Activity in FY 2018	286,045
Net Pension Liability as of June 30, 2020	\$102,219

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 81001
 Submission Unit Name: UNION COUNTY COLLEGE CORNER JSD

Wages: \$4,325,500 Proportionate Share: 0.0012539

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$190,420)	\$97,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,986	\$218,887
Net Difference Between Projected and Actual	155,630	0
Change of Assumptions	189,153	367,884
Changes in Proportion and Differences Between	9,813	267,894
Total	\$420,582	\$854,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,519)
Total	\$231,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,783

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$56,999)
2020	(43,403)
2021	(12,145)
2022	(3,538)
2023	(67,929)
Thereafter	(250,069)
Total	(\$434,083)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,494,105	\$97,730	(\$1,031,482)

TRF 1996 Net Pension Liability - Unaudited

UNION COUNTY COLLEGE CORNER JSD - 81001

Net Pension Liability as of June 30, 2019	(\$190,420)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,386)
- Net Difference Between Projected and Actual Investment	259,859
- Change of Assumptions	28,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,558
Pension Expense/Income	231,906
Contributions	(235,783)
Total Activity in FY 2018	288,150
Net Pension Liability as of June 30, 2020	\$97,730

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 82001
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL COP

Wages: \$73,323,306 Proportionate Share: 0.0212558

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$3,153,850)	\$1,656,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,118,572	\$3,710,515
Net Difference Between Projected and Actual	2,638,202	0
Change of Assumptions	3,206,480	6,236,269
Changes in Proportion and Differences Between	1,111,157	2,837,251
Total	\$8,074,411	\$12,784,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,465,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(164,538)
Total	\$4,300,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,982,284

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$596,468)
2020	(365,990)
2021	163,892
2022	309,784
2023	(781,746)
Thereafter	(3,439,096)
Total	(\$4,709,624)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,327,701	\$1,656,693	(\$17,485,418)

TRF 1996 Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL COP - 82001

Net Pension Liability as of June 30, 2019	(\$3,153,850)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(281,225)
- Net Difference Between Projected and Actual Investment	4,364,501
- Change of Assumptions	410,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,135)
Pension Expense/Income	4,300,970
Contributions	(3,982,284)
Total Activity in FY 2018	4,810,543
Net Pension Liability as of June 30, 2020	\$1,656,693

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 83001
 Submission Unit Name: NORTH VERMILLION COMM SCHOOL

Wages: \$2,409,347 Proportionate Share: 0.0006984

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$98,292)	\$54,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,753	\$121,916
Net Difference Between Projected and Actual	86,683	0
Change of Assumptions	105,355	204,905
Changes in Proportion and Differences Between	39,071	107,848
Total	\$267,862	\$434,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,177)
Total	\$139,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,508

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,369)
2020	(13,796)
2021	3,614
2022	8,408
2023	(27,457)
Thereafter	(116,207)
Total	(\$166,807)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$832,190	\$54,434	(\$574,517)

TRF 1996 Net Pension Liability - Unaudited

NORTH VERMILLION COMM SCHOOL - 83001

Net Pension Liability as of June 30, 2019	(\$98,292)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,148)
- Net Difference Between Projected and Actual Investment	140,484
- Change of Assumptions	7,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,677
Pension Expense/Income	139,546
Contributions	(132,508)
Total Activity in FY 2018	152,726
Net Pension Liability as of June 30, 2020	\$54,434

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 83002
 Submission Unit Name: SOUTH VERMILLION COMM SCHOOL

Wages: \$5,298,138 Proportionate Share: 0.0015359

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$223,548)	\$119,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,826	\$268,114
Net Difference Between Projected and Actual	190,631	0
Change of Assumptions	231,694	450,620
Changes in Proportion and Differences Between	23,293	255,819
Total	\$526,444	\$974,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$322,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,041)
Total	\$296,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,383

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57,250)
2020	(40,596)
2021	(2,307)
2022	8,234
2023	(70,637)
Thereafter	(285,553)
Total	(\$448,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,830,127	\$119,709	(\$1,263,460)

TRF 1996 Net Pension Liability - Unaudited

SOUTH VERMILLION COMM SCHOOL - 83002

Net Pension Liability as of June 30, 2019	(\$223,548)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,502)
- Net Difference Between Projected and Actual Investment	312,993
- Change of Assumptions	24,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,581
Pension Expense/Income	296,627
Contributions	(290,383)
Total Activity in FY 2018	343,257
Net Pension Liability as of June 30, 2020	\$119,709

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 84001
 Submission Unit Name: VIGO COUNTY SCHOOL CORP

Wages: \$49,745,174 Proportionate Share: 0.0144207

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$2,059,052)	\$1,123,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$758,879	\$2,517,347
Net Difference Between Projected and Actual	1,789,851	0
Change of Assumptions	2,175,392	4,230,910
Changes in Proportion and Differences Between	308,368	1,849,184
Total	\$5,032,490	\$8,597,441

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,029,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(172,316)
Total	\$2,857,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,720,185

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$465,352)
2020	(308,988)
2021	50,503
2022	149,482
2023	(591,051)
Thereafter	(2,399,545)
Total	(\$3,564,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,183,224	\$1,123,960	(\$11,862,737)

TRF 1996 Net Pension Liability - Unaudited

VIGO COUNTY SCHOOL CORP - 84001

Net Pension Liability as of June 30, 2019	(\$2,059,052)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(249,871)
- Net Difference Between Projected and Actual Investment	2,916,899
- Change of Assumptions	190,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188,241
Pension Expense/Income	2,857,245
Contributions	(2,720,185)
Total Activity in FY 2018	3,183,012
Net Pension Liability as of June 30, 2020	\$1,123,960

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 84002
 Submission Unit Name: COVERED BRIDGE SPEC ED

Wages: \$2,533,754 Proportionate Share: 0.0007345

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$105,862)	\$57,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,653	\$128,218
Net Difference Between Projected and Actual	91,164	0
Change of Assumptions	110,801	215,496
Changes in Proportion and Differences Between	16,605	110,466
Total	\$257,223	\$454,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,382)
Total	\$143,925

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,452

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,306)
2020	(17,341)
2021	969
2022	6,010
2023	(31,708)
Thereafter	(129,581)
Total	(\$196,957)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$875,206	\$57,247	(\$604,213)

TRF 1996 Net Pension Liability - Unaudited

COVERED BRIDGE SPEC ED - 84002

Net Pension Liability as of June 30, 2019	(\$105,862)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,003)
- Net Difference Between Projected and Actual Investment	149,109
- Change of Assumptions	10,790
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,740
Pension Expense/Income	143,925
Contributions	(137,452)
Total Activity in FY 2018	163,109
Net Pension Liability as of June 30, 2020	\$57,247

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 85001
 Submission Unit Name: MANCHESTER COMM SCHOOLS

Wages: \$4,472,201 Proportionate Share: 0.0012965

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$181,585)	\$101,050

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,227	\$226,323
Net Difference Between Projected and Actual	160,917	0
Change of Assumptions	195,580	380,382
Changes in Proportion and Differences Between	49,858	169,443
Total	\$474,582	\$776,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,996)
Total	\$259,378

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,191

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$39,343)
2020	(25,285)
2021	7,036
2022	15,934
2023	(50,644)
Thereafter	(209,264)
Total	(\$301,566)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,544,866	\$101,050	(\$1,066,525)

TRF 1996 Net Pension Liability - Unaudited

MANCHESTER COMM SCHOOLS - 85001

Net Pension Liability as of June 30, 2019	(\$181,585)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,055)
- Net Difference Between Projected and Actual Investment	260,310
- Change of Assumptions	13,287
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,906
Pension Expense/Income	259,378
Contributions	(244,191)
Total Activity in FY 2018	282,635
Net Pension Liability as of June 30, 2020	\$101,050

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 85002
 Submission Unit Name: MSD OF WABASH COUNTY

Wages: \$6,324,463 Proportionate Share: 0.0018334

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$264,491)	\$142,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,481	\$320,047
Net Difference Between Projected and Actual	227,556	0
Change of Assumptions	276,572	537,904
Changes in Proportion and Differences Between	27,153	329,263
Total	\$627,762	\$1,187,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$32,278)
Total	\$352,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$339,843

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$69,535)
2020	(49,655)
2021	(3,951)
2022	8,633
2023	(85,516)
Thereafter	(359,428)
Total	(\$559,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,184,618	\$142,897	(\$1,508,189)

TRF 1996 Net Pension Liability - Unaudited

MSD OF WABASH COUNTY - 85002

Net Pension Liability as of June 30, 2019	(\$264,491)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,783)
- Net Difference Between Projected and Actual Investment	372,328
- Change of Assumptions	27,199
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,597
Pension Expense/Income	352,890
Contributions	(339,843)
Total Activity in FY 2018	407,388
Net Pension Liability as of June 30, 2020	\$142,897

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 85003
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$4,632,083 Proportionate Share: 0.0013428

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$192,388)	\$104,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,664	\$234,406
Net Difference Between Projected and Actual	166,664	0
Change of Assumptions	202,564	393,966
Changes in Proportion and Differences Between	39,925	185,758
Total	\$479,817	\$814,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$282,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$16,640)
Total	\$265,461

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,131

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$43,927)
2020	(29,367)
2021	4,108
2022	13,324
2023	(55,631)
Thereafter	(222,820)
Total	(\$334,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,600,036	\$104,659	(\$1,104,612)

TRF 1996 Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 85003

Net Pension Liability as of June 30, 2019	(\$192,388)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,785)
- Net Difference Between Projected and Actual Investment	271,970
- Change of Assumptions	18,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,060
Pension Expense/Income	265,461
Contributions	(252,131)
Total Activity in FY 2018	297,047
Net Pension Liability as of June 30, 2020	\$104,659

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 85005
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$933,225 Proportionate Share: 0.0002705

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$41,216)	\$21,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,235	\$47,220
Net Difference Between Projected and Actual	33,574	0
Change of Assumptions	40,805	79,362
Changes in Proportion and Differences Between	626	53,592
Total	\$89,240	\$180,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,046)
Total	\$50,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,325

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$11,542)
2020	(8,609)
2021	(1,865)
2022	(9)
2023	(13,900)
Thereafter	(55,009)
Total	(\$90,934)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$322,319	\$21,083	(\$222,518)

TRF 1996 Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 85005

Net Pension Liability as of June 30, 2019	(\$41,216)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,787)
- Net Difference Between Projected and Actual Investment	56,134
- Change of Assumptions	6,405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,090
Pension Expense/Income	50,782
Contributions	(51,325)
Total Activity in FY 2018	62,299
Net Pension Liability as of June 30, 2020	\$21,083

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 86005
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$4,102,699 Proportionate Share: 0.0011893

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$151,187)	\$92,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,586	\$207,610
Net Difference Between Projected and Actual	147,612	0
Change of Assumptions	179,408	348,930
Changes in Proportion and Differences Between	60,291	132,279
Total	\$449,897	\$688,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,664)
Total	\$242,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,412

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,831)
2020	(18,936)
2021	10,712
2022	18,875
2023	(42,198)
Thereafter	(175,544)
Total	(\$238,922)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,417,130	\$92,695	(\$978,340)

TRF 1996 Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 86005

Net Pension Liability as of June 30, 2019	(\$151,187)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,255)
- Net Difference Between Projected and Actual Investment	230,366
- Change of Assumptions	(4,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,587
Pension Expense/Income	242,189
Contributions	(220,412)
Total Activity in FY 2018	243,882
Net Pension Liability as of June 30, 2020	\$92,695

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 87001
 Submission Unit Name: WARRICK COUNTY SCHOOL CORP

Wages: \$31,368,560 Proportionate Share: 0.0090935

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,339,679)	\$708,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$478,539	\$1,587,405
Net Difference Between Projected and Actual	1,128,656	0
Change of Assumptions	1,371,773	2,667,955
Changes in Proportion and Differences Between	227,124	1,238,775
Total	\$3,206,092	\$5,494,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,910,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$111,725)
Total	\$1,798,676

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,725,729

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$296,509)
2020	(197,908)
2021	28,783
2022	91,197
2023	(375,773)
Thereafter	(1,537,833)
Total	(\$2,288,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,835,511	\$708,754	(\$7,480,483)

TRF 1996 Net Pension Liability - Unaudited

WARRICK COUNTY SCHOOL CORP - 87001

Net Pension Liability as of June 30, 2019	(\$1,339,679)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(127,329)
- Net Difference Between Projected and Actual Investment	1,861,946
- Change of Assumptions	165,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,608
Pension Expense/Income	1,798,676
Contributions	(1,725,729)
Total Activity in FY 2018	2,048,433
Net Pension Liability as of June 30, 2020	\$708,754

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 88004
 Submission Unit Name: EAST WASHINGTON SCHOOL

Wages: \$4,636,117 Proportionate Share: 0.0013440

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$203,464)	\$104,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,727	\$234,615
Net Difference Between Projected and Actual	166,813	0
Change of Assumptions	202,745	394,318
Changes in Proportion and Differences Between	64,176	234,532
Total	\$504,461	\$863,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$282,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,111)
Total	\$264,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,257

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$45,420)
2020	(30,847)
2021	2,657
2022	11,882
2023	(57,135)
Thereafter	(240,141)
Total	(\$359,004)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,601,465	\$104,752	(\$1,105,600)

TRF 1996 Net Pension Liability - Unaudited

EAST WASHINGTON SCHOOL - 88004

Net Pension Liability as of June 30, 2019	(\$203,464)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,816)
- Net Difference Between Projected and Actual Investment	278,182
- Change of Assumptions	30,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,480
Pension Expense/Income	264,242
Contributions	(254,257)
Total Activity in FY 2018	308,216
Net Pension Liability as of June 30, 2020	\$104,752

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 88006
 Submission Unit Name: WEST WASHINGTON SCHOOL CORP

Wages: \$3,035,646 Proportionate Share: 0.0008800

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$114,827)	\$68,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,309	\$153,617
Net Difference Between Projected and Actual	109,223	0
Change of Assumptions	132,750	258,184
Changes in Proportion and Differences Between	48,545	106,849
Total	\$336,827	\$518,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,121)
Total	\$178,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,964

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$24,004)
2020	(14,462)
2021	7,475
2022	13,515
2023	(31,675)
Thereafter	(132,672)
Total	(\$181,823)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,048,579	\$68,588	(\$723,904)

TRF 1996 Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORP - 88006

Net Pension Liability as of June 30, 2019	(\$114,827)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,179)
- Net Difference Between Projected and Actual Investment	172,075
- Change of Assumptions	(171)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,901
Pension Expense/Income	178,753
Contributions	(162,964)
Total Activity in FY 2018	183,415
Net Pension Liability as of June 30, 2020	\$68,588

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 88008
 Submission Unit Name: SALEM COMM SCHOOLS

Wages: \$5,930,123 Proportionate Share: 0.0017191

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$259,319)	\$133,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,466	\$300,094
Net Difference Between Projected and Actual	213,369	0
Change of Assumptions	259,330	504,369
Changes in Proportion and Differences Between	42,206	293,218
Total	\$605,371	\$1,097,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$361,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$27,557)
Total	\$333,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,447

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$62,488)
2020	(43,848)
2021	(993)
2022	10,806
2023	(77,473)
Thereafter	(318,314)
Total	(\$492,310)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,048,422	\$133,988	(\$1,414,164)

TRF 1996 Net Pension Liability - Unaudited

SALEM COMM SCHOOLS - 88008

Net Pension Liability as of June 30, 2019	(\$259,319)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,634)
- Net Difference Between Projected and Actual Investment	355,311
- Change of Assumptions	37,850
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,628
Pension Expense/Income	333,599
Contributions	(325,447)
Total Activity in FY 2018	393,307
Net Pension Liability as of June 30, 2020	\$133,988

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 88010
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOP

Wages: \$87,500 Proportionate Share: 0.0000254

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$4,281)	\$1,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,337	\$4,434
Net Difference Between Projected and Actual	3,153	0
Change of Assumptions	3,832	7,452
Changes in Proportion and Differences Between	23,191	264,679
Total	\$31,513	\$276,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,255)
Total	(21,919)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,812

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,770)
2020	(27,495)
2021	(26,862)
2022	(26,687)
2023	(27,992)
Thereafter	(108,246)
Total	(245,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,266	\$1,980	(\$20,895)

TRF 1996 Net Pension Liability - Unaudited
SOUTH CENTRAL AREA SPECIAL EDUCATION COOP - 88010

Net Pension Liability as of June 30, 2019	(\$4,281)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	5,496
- Change of Assumptions	1,050
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,407
Pension Expense/Income	(21,919)
Contributions	(4,812)
Total Activity in FY 2018	6,261
Net Pension Liability as of June 30, 2020	\$1,980

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 89001
 Submission Unit Name: CENTERVILLE ABINGTON COMM SCHOOLS

Wages: \$5,686,131 Proportionate Share: 0.0016484

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$220,732)	\$128,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,746	\$287,753
Net Difference Between Projected and Actual	204,594	0
Change of Assumptions	248,664	483,626
Changes in Proportion and Differences Between	70,962	190,935
Total	\$610,966	\$962,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,986)
Total	\$334,317

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,013

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$45,483)
2020	(27,609)
2021	13,484
2022	24,798
2023	(59,851)
Thereafter	(256,687)
Total	(\$351,348)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,964,178	\$128,478	(\$1,356,005)

TRF 1996 Net Pension Liability - Unaudited

CENTERVILLE ABINGTON COMM SCHOOLS - 89001

Net Pension Liability as of June 30, 2019	(\$220,732)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,284)
- Net Difference Between Projected and Actual Investment	325,415
- Change of Assumptions	5,833
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,942
Pension Expense/Income	334,317
Contributions	(311,013)
Total Activity in FY 2018	349,210
Net Pension Liability as of June 30, 2020	\$128,478

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 89002
 Submission Unit Name: NETTLE CREEK SCHOOL

Wages: \$3,036,143 Proportionate Share: 0.0008802

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$126,923)	\$68,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,320	\$153,652
Net Difference Between Projected and Actual	109,248	0
Change of Assumptions	132,780	258,243
Changes in Proportion and Differences Between	67,786	167,786
Total	\$356,134	\$579,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,826)
Total	\$172,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,980

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$30,711)
2020	(21,167)
2021	775
2022	6,817
2023	(38,384)
Thereafter	(140,877)
Total	(\$223,547)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,048,817	\$68,603	(\$724,069)

TRF 1996 Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL - 89002

Net Pension Liability as of June 30, 2019	(\$126,923)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,340)
- Net Difference Between Projected and Actual Investment	178,721
- Change of Assumptions	12,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,039
Pension Expense/Income	172,090
Contributions	(166,980)
Total Activity in FY 2018	195,526
Net Pension Liability as of June 30, 2020	\$68,603

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 89003
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$4,456,400 Proportionate Share: 0.0012919

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$188,007)	\$100,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,985	\$225,520
Net Difference Between Projected and Actual	160,346	0
Change of Assumptions	194,886	379,032
Changes in Proportion and Differences Between	46,059	173,596
Total	\$469,276	\$778,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,938)
Total	\$258,470

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,092

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$39,192)
2020	(25,184)
2021	7,021
2022	15,889
2023	(50,453)
Thereafter	(216,953)
Total	(\$308,872)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,539,385	\$100,692	(\$1,062,741)

TRF 1996 Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 89003

Net Pension Liability as of June 30, 2019	(\$188,007)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,789)
- Net Difference Between Projected and Actual Investment	263,254
- Change of Assumptions	20,948
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,908
Pension Expense/Income	258,470
Contributions	(245,092)
Total Activity in FY 2018	288,699
Net Pension Liability as of June 30, 2020	\$100,692

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 89004
 Submission Unit Name: RICHMOND COMM SCHOOL

Wages: \$16,778,855 Proportionate Share: 0.0048640

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$684,967)	\$379,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$255,965	\$849,083
Net Difference Between Projected and Actual	603,704	0
Change of Assumptions	733,744	1,427,056
Changes in Proportion and Differences Between	19,295	808,723
Total	\$1,612,708	\$3,084,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,021,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,603)
Total	\$934,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$901,792

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$186,441)
2020	(133,700)
2021	(12,446)
2022	20,939
2023	(228,838)
Thereafter	(931,668)
Total	(\$1,472,154)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,795,780	\$379,104	(\$4,001,217)

TRF 1996 Net Pension Liability - Unaudited

RICHMOND COMM SCHOOL - 89004

Net Pension Liability as of June 30, 2019	(\$684,967)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(91,266)
- Net Difference Between Projected and Actual Investment	978,629
- Change of Assumptions	53,912
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,341
Pension Expense/Income	934,247
Contributions	(901,792)
Total Activity in FY 2018	1,064,071
Net Pension Liability as of June 30, 2020	\$379,104

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 89005
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$2,328,553 Proportionate Share: 0.0006750

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$114,841)	\$52,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,521	\$117,831
Net Difference Between Projected and Actual	83,779	0
Change of Assumptions	101,825	198,039
Changes in Proportion and Differences Between	13,111	165,907
Total	\$234,236	\$481,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$16,255)
Total	\$125,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,064

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,970)
2020	(22,651)
2021	(5,824)
2022	(1,191)
2023	(35,854)
Thereafter	(152,051)
Total	(\$247,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$804,307	\$52,610	(\$555,268)

TRF 1996 Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 89005

Net Pension Liability as of June 30, 2019	(\$114,841)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,830
- Net Difference Between Projected and Actual Investment	146,639
- Change of Assumptions	29,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,571)
Pension Expense/Income	125,552
Contributions	(128,064)
Total Activity in FY 2018	167,451
Net Pension Liability as of June 30, 2020	\$52,610

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 90001
 Submission Unit Name: BLUFFTON-HARRISON MSD

Wages: \$5,716,791 Proportionate Share: 0.0016572

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$243,632)	\$129,163

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,209	\$289,289
Net Difference Between Projected and Actual	205,686	0
Change of Assumptions	249,992	486,208
Changes in Proportion and Differences Between	58,103	217,451
Total	\$600,990	\$992,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,122)
Total	\$332,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,700

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$49,796)
2020	(31,827)
2021	9,485
2022	20,859
2023	(64,242)
Thereafter	(276,437)
Total	(\$391,958)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,974,664	\$129,163	(\$1,363,244)

TRF 1996 Net Pension Liability - Unaudited

BLUFFTON-HARRISON MSD - 90001

Net Pension Liability as of June 30, 2019	(\$243,632)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,579)
- Net Difference Between Projected and Actual Investment	339,041
- Change of Assumptions	29,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,444
Pension Expense/Income	332,030
Contributions	(312,700)
Total Activity in FY 2018	372,795
Net Pension Liability as of June 30, 2020	\$129,163

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 90002
 Submission Unit Name: NORTHERN WELLS COMM SCHOOLS

Wages: \$8,029,486 Proportionate Share: 0.0023277

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$344,107)	\$181,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,494	\$406,335
Net Difference Between Projected and Actual	288,907	0
Change of Assumptions	351,138	682,927
Changes in Proportion and Differences Between	87,193	317,411
Total	\$849,732	\$1,406,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$489,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,533)
Total	\$464,480

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,132

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$71,832)
2020	(46,593)
2021	11,434
2022	27,410
2023	(92,122)
Thereafter	(385,238)
Total	(\$556,941)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,773,609	\$181,423	(\$1,914,810)

TRF 1996 Net Pension Liability - Unaudited

NORTHERN WELLS COMM SCHOOLS - 90002

Net Pension Liability as of June 30, 2019	(\$344,107)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,725)
- Net Difference Between Projected and Actual Investment	477,258
- Change of Assumptions	43,594
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,055
Pension Expense/Income	464,480
Contributions	(436,132)
Total Activity in FY 2018	525,530
Net Pension Liability as of June 30, 2020	\$181,423

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 90003
 Submission Unit Name: SOUTHERN WELLS COMM SCHOOLS

Wages: \$2,806,630 Proportionate Share: 0.0008136

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$112,686)	\$63,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,815	\$142,026
Net Difference Between Projected and Actual	100,981	0
Change of Assumptions	122,733	238,703
Changes in Proportion and Differences Between	66,728	97,473
Total	\$333,257	\$478,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,115)
Total	\$167,810

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,799

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,647)
2020	(10,825)
2021	9,457
2022	15,041
2023	(26,739)
Thereafter	(112,232)
Total	(\$144,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$969,459	\$63,413	(\$669,283)

TRF 1996 Net Pension Liability - Unaudited

SOUTHERN WELLS COMM SCHOOLS - 90003

Net Pension Liability as of June 30, 2019	(\$112,686)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,650)
- Net Difference Between Projected and Actual Investment	162,661
- Change of Assumptions	6,959
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,118
Pension Expense/Income	167,810
Contributions	(151,799)
Total Activity in FY 2018	176,099
Net Pension Liability as of June 30, 2020	\$63,413

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 91005
 Submission Unit Name: NORTH WHITE SCHOOL

Wages: \$2,511,714 Proportionate Share: 0.0007281

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$111,120)	\$56,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,316	\$127,101
Net Difference Between Projected and Actual	90,369	0
Change of Assumptions	109,835	213,618
Changes in Proportion and Differences Between	38,877	117,267
Total	\$277,397	\$457,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,242)
Total	\$144,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,249

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23,037)
2020	(15,143)
2021	3,008
2022	8,005
2023	(29,384)
Thereafter	(124,038)
Total	(\$180,589)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$867,580	\$56,749	(\$598,949)

TRF 1996 Net Pension Liability - Unaudited

NORTH WHITE SCHOOL - 91005

Net Pension Liability as of June 30, 2019	(\$111,120)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,370)
- Net Difference Between Projected and Actual Investment	151,192
- Change of Assumptions	17,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(861)
Pension Expense/Income	144,720
Contributions	(137,249)
Total Activity in FY 2018	167,869
Net Pension Liability as of June 30, 2020	\$56,749

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 91006
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$7,665,409 Proportionate Share: 0.0022221

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$312,660)	\$173,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,936	\$387,901
Net Difference Between Projected and Actual	275,800	0
Change of Assumptions	335,208	651,945
Changes in Proportion and Differences Between	35,279	322,480
Total	\$763,223	\$1,362,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$466,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,936)
Total	\$434,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$421,580

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$77,093)
2020	(52,998)
2021	2,396
2022	17,648
2023	(96,462)
Thereafter	(392,594)
Total	(\$599,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,647,780	\$173,192	(\$1,827,941)

TRF 1996 Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 91006

Net Pension Liability as of June 30, 2019	(\$312,660)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,890)
- Net Difference Between Projected and Actual Investment	446,938
- Change of Assumptions	24,340
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,152
Pension Expense/Income	434,892
Contributions	(421,580)
Total Activity in FY 2018	485,852
Net Pension Liability as of June 30, 2020	\$173,192

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 91009
 Submission Unit Name: TRI COUNTY SCHOOL

Wages: \$2,786,220 Proportionate Share: 0.0008077

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$111,494)	\$62,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,505	\$140,996
Net Difference Between Projected and Actual	100,249	0
Change of Assumptions	121,843	236,972
Changes in Proportion and Differences Between	24,876	121,078
Total	\$289,473	\$499,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,549)
Total	\$159,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,505

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,964)
2020	(18,206)
2021	1,929
2022	7,473
2023	(34,004)
Thereafter	(139,801)
Total	(\$209,573)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$962,428	\$62,953	(\$664,429)

TRF 1996 Net Pension Liability - Unaudited

TRI COUNTY SCHOOL - 91009

Net Pension Liability as of June 30, 2019	(\$111,494)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,804)
- Net Difference Between Projected and Actual Investment	161,277
- Change of Assumptions	6,498
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,845
Pension Expense/Income	159,136
Contributions	(151,505)
Total Activity in FY 2018	174,447
Net Pension Liability as of June 30, 2020	\$62,953

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 91010
 Submission Unit Name: FRONTIER SCHOOL

Wages: \$2,398,118 Proportionate Share: 0.0006952

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$103,190)	\$54,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,584	\$121,357
Net Difference Between Projected and Actual	86,286	0
Change of Assumptions	104,872	203,966
Changes in Proportion and Differences Between	9,946	112,391
Total	\$237,688	\$437,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,500)
Total	\$134,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,891

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,625)
2020	(18,087)
2021	(756)
2022	4,015
2023	(31,685)
Thereafter	(127,888)
Total	(\$200,026)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$828,377	\$54,184	(\$571,885)

TRF 1996 Net Pension Liability - Unaudited

FRONTIER SCHOOL - 91010

Net Pension Liability as of June 30, 2019	(\$103,190)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,168)
- Net Difference Between Projected and Actual Investment	142,769
- Change of Assumptions	13,475
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,638
Pension Expense/Income	134,551
Contributions	(131,891)
Total Activity in FY 2018	157,374
Net Pension Liability as of June 30, 2020	\$54,184

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 92014
 Submission Unit Name: SMITH GREEN SCHOOLS

Wages: \$3,294,421 Proportionate Share: 0.0009550

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$130,342)	\$74,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,256	\$166,709
Net Difference Between Projected and Actual	118,532	0
Change of Assumptions	144,064	280,189
Changes in Proportion and Differences Between	12,855	197,232
Total	\$325,707	\$644,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,185)
Total	\$179,445

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,179

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$40,591)
2020	(30,236)
2021	(6,429)
2022	126
2023	(48,916)
Thereafter	(192,377)
Total	(\$318,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,137,946	\$74,433	(\$785,601)

TRF 1996 Net Pension Liability - Unaudited

SMITH GREEN SCHOOLS - 92014

Net Pension Liability as of June 30, 2019	(\$130,342)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,956)
- Net Difference Between Projected and Actual Investment	189,876
- Change of Assumptions	6,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,526
Pension Expense/Income	179,445
Contributions	(181,179)
Total Activity in FY 2018	204,775
Net Pension Liability as of June 30, 2020	\$74,433

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 92016
 Submission Unit Name: WHITLEY COUNTY CONS

Wages: \$10,510,637 Proportionate Share: 0.0030469

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$424,182)	\$237,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,341	\$531,882
Net Difference Between Projected and Actual	378,171	0
Change of Assumptions	459,631	893,934
Changes in Proportion and Differences Between	96,727	462,047
Total	\$1,094,870	\$1,887,863

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$640,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,146)
Total	\$597,960

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,202

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$104,061)
2020	(71,023)
2021	4,932
2022	25,845
2023	(130,620)
Thereafter	(518,066)
Total	(\$792,993)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,630,584	\$237,478	(\$2,506,437)

TRF 1996 Net Pension Liability - Unaudited

WHITLEY COUNTY CONS - 92016

Net Pension Liability as of June 30, 2019	(\$424,182)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,757)
- Net Difference Between Projected and Actual Investment	610,352
- Change of Assumptions	28,434
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,873
Pension Expense/Income	597,960
Contributions	(571,202)
Total Activity in FY 2018	661,660
Net Pension Liability as of June 30, 2020	\$237,478

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97001
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$663,492 Proportionate Share: 0.0001923

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$28,387)	\$14,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,120	\$33,569
Net Difference Between Projected and Actual	23,868	0
Change of Assumptions	29,009	56,419
Changes in Proportion and Differences Between	13,729	61,021
Total	\$76,726	\$151,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,319)
Total	\$35,080

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,492

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,226)
2020	(7,141)
2021	(2,347)
2022	(1,027)
2023	(10,902)
Thereafter	(43,640)
Total	(\$74,283)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$229,138	\$14,988	(\$158,190)

TRF 1996 Net Pension Liability - Unaudited

COMMUNITY MONTESSORI SCHOOL - 97001

Net Pension Liability as of June 30, 2019	(\$28,387)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,651)
- Net Difference Between Projected and Actual Investment	39,406
- Change of Assumptions	3,558
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,474
Pension Expense/Income	35,080
Contributions	(36,492)
Total Activity in FY 2018	43,375
Net Pension Liability as of June 30, 2020	\$14,988

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97002
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$2,847,478 Proportionate Share: 0.0008255

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$95,347)	\$64,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,441	\$144,103
Net Difference Between Projected and Actual	102,458	0
Change of Assumptions	124,528	242,195
Changes in Proportion and Differences Between	60,130	170,590
Total	\$330,557	\$556,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,673)
Total	\$160,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,611

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,449)
2020	(20,498)
2021	81
2022	5,747
2023	(36,644)
Thereafter	(145,568)
Total	(\$226,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$983,638	\$64,340	(\$679,072)

TRF 1996 Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 97002

Net Pension Liability as of June 30, 2019	(\$95,347)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,804)
- Net Difference Between Projected and Actual Investment	154,647
- Change of Assumptions	(13,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,358
Pension Expense/Income	160,752
Contributions	(156,611)
Total Activity in FY 2018	159,687
Net Pension Liability as of June 30, 2020	\$64,340

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97003
 Submission Unit Name: NEW COMMUNITY SCHOOL

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	7,295	61,793
Total	\$7,295	\$61,793

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,019)
2020	(6,019)
2021	(6,019)
2022	(6,019)
2023	(6,019)
Thereafter	(24,403)
Total	(\$54,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

NEW COMMUNITY SCHOOL - 97003

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	6,019
Pension Expense/Income	(6,019)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97006
 Submission Unit Name: SIGNATURE CHARTER SCHOOL

Wages: \$1,341,704 Proportionate Share: 0.0003889

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$63,095)	\$30,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,466	\$67,888
Net Difference Between Projected and Actual	48,269	0
Change of Assumptions	58,666	114,100
Changes in Proportion and Differences Between	17,522	66,887
Total	\$144,923	\$248,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,485)
Total	\$76,217

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,794

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,386)
2020	(9,169)
2021	526
2022	3,195
2023	(16,776)
Thereafter	(68,342)
Total	(\$103,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,400	\$30,311	(\$319,916)

TRF 1996 Net Pension Liability - Unaudited

SIGNATURE CHARTER SCHOOL - 97006

Net Pension Liability as of June 30, 2019	(\$63,095)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,194)
- Net Difference Between Projected and Actual Investment	82,805
- Change of Assumptions	13,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,024)
Pension Expense/Income	76,217
Contributions	(73,794)
Total Activity in FY 2018	93,406
Net Pension Liability as of June 30, 2020	\$30,311

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97007
 Submission Unit Name: OPTIONS CHARTER SCHOOL CARMEL

Wages: \$494,804 Proportionate Share: 0.0001434

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$8,519)	\$11,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,546	\$25,033
Net Difference Between Projected and Actual	17,798	0
Change of Assumptions	21,632	42,072
Changes in Proportion and Differences Between	29,194	21,000
Total	\$76,170	\$88,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,053
Total	\$31,179

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,213

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,862)
2020	(307)
2021	3,268
2022	4,252
2023	(3,112)
Thereafter	(14,174)
Total	(\$11,935)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$170,871	\$11,177	(\$117,964)

TRF 1996 Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL CARMEL - 97007

Net Pension Liability as of June 30, 2019	(\$8,519)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,245)
- Net Difference Between Projected and Actual Investment	22,461
- Change of Assumptions	(11,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,661
Pension Expense/Income	31,179
Contributions	(27,213)
Total Activity in FY 2018	19,696
Net Pension Liability as of June 30, 2020	\$11,177

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97008
 Submission Unit Name: IRVINGTON COMMUNITY SCH

Wages: \$1,309,026 Proportionate Share: 0.0003795

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$56,401)	\$29,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,971	\$66,247
Net Difference Between Projected and Actual	47,102	0
Change of Assumptions	57,248	111,342
Changes in Proportion and Differences Between	22,981	87,622
Total	\$147,302	\$265,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,399)
Total	\$72,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,993

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,113)
2020	(10,998)
2021	(1,537)
2022	1,067
2023	(18,421)
Thereafter	(72,907)
Total	(\$117,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$452,200	\$29,579	(\$312,184)

TRF 1996 Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCH - 97008

Net Pension Liability as of June 30, 2019	(\$56,401)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,953)
- Net Difference Between Projected and Actual Investment	77,974
- Change of Assumptions	7,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,192
Pension Expense/Income	72,328
Contributions	(71,993)
Total Activity in FY 2018	85,980
Net Pension Liability as of June 30, 2020	\$29,579

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97009
 Submission Unit Name: FLANNER HOUSE ELEMENTARY SCH

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	10,398	39,374
Total	\$10,398	\$39,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,479)
Total	(\$3,479)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,479)
2020	(3,479)
2021	(3,479)
2022	(3,479)
2023	(3,479)
Thereafter	(11,581)
Total	(\$28,976)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

FLANNER HOUSE ELEMENTARY SCH - 97009

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	3,479
Pension Expense/Income	(3,479)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97010
 Submission Unit Name: FALL CREEK ACADEMY

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	6,073	89,466
Total	\$6,073	\$89,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,236)
Total	(\$12,236)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$12,236)
2020	(12,236)
2021	(12,236)
2022	(12,236)
2023	(12,236)
Thereafter	(22,213)
Total	(\$83,393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 97010

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	12,236
Pension Expense/Income	(12,236)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97011
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,086,988 Proportionate Share: 0.0003151

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$71,427)	\$24,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,582	\$55,005
Net Difference Between Projected and Actual	39,109	0
Change of Assumptions	47,533	92,448
Changes in Proportion and Differences Between	42,629	341,936
Total	\$145,853	\$489,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,687)
Total	\$34,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,435

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$38,091)
2020	(34,674)
2021	(26,819)
2022	(24,657)
2023	(40,838)
Thereafter	(178,457)
Total	(\$343,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$375,463	\$24,559	(\$259,207)

TRF 1996 Net Pension Liability - Unaudited

THEA BOWMAN LEADERSHIP ACADEMY - 97011

Net Pension Liability as of June 30, 2019	(\$71,427)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,909
- Net Difference Between Projected and Actual Investment	78,206
- Change of Assumptions	33,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,209)
Pension Expense/Income	34,511
Contributions	(61,435)
Total Activity in FY 2018	95,986
Net Pension Liability as of June 30, 2020	\$24,559

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97012
 Submission Unit Name: VERITAS ACADEMY

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	10,974	57,432
Total	\$10,974	\$57,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,699)
Total	(\$5,699)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,699)
2020	(5,699)
2021	(5,699)
2022	(5,699)
2023	(5,699)
Thereafter	(17,963)
Total	(\$46,458)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

VERITAS ACADEMY - 97012

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	5,699
Pension Expense/Income	(5,699)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97016
 Submission Unit Name: AREA 30 CAREER CENTER

Wages: \$961,267 Proportionate Share: 0.0002787

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$43,687)	\$21,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,666	\$48,651
Net Difference Between Projected and Actual	34,591	0
Change of Assumptions	42,042	81,768
Changes in Proportion and Differences Between	6,792	50,377
Total	\$98,091	\$180,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,921)
Total	\$53,629

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,868

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,586)
2020	(7,564)
2021	(617)
2022	1,296
2023	(13,016)
Thereafter	(52,218)
Total	(\$82,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$332,090	\$21,722	(\$229,264)

TRF 1996 Net Pension Liability - Unaudited

AREA 30 CAREER CENTER - 97016

Net Pension Liability as of June 30, 2019	(\$43,687)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,977)
- Net Difference Between Projected and Actual Investment	58,503
- Change of Assumptions	7,932
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190
Pension Expense/Income	53,629
Contributions	(52,868)
Total Activity in FY 2018	65,409
Net Pension Liability as of June 30, 2020	\$21,722

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97017
 Submission Unit Name: KIPP INDIANAPOLIS COLLEGE PREP

Wages: \$286,238 Proportionate Share: 0.0000830

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$13,777)	\$6,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,368	\$14,489
Net Difference Between Projected and Actual	10,302	0
Change of Assumptions	12,521	24,351
Changes in Proportion and Differences Between	28,665	29,237
Total	\$55,856	\$68,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	249
Total	\$17,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,743

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,437)
2020	(537)
2021	1,532
2022	2,102
2023	(2,160)
Thereafter	(11,721)
Total	(\$12,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$98,900	\$6,469	(\$68,277)

TRF 1996 Net Pension Liability - Unaudited

KIPP INDIANAPOLIS COLLEGE PREP - 97017

Net Pension Liability as of June 30, 2019	(\$13,777)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27)
- Net Difference Between Projected and Actual Investment	17,843
- Change of Assumptions	3,199
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,712)
Pension Expense/Income	17,686
Contributions	(15,743)
Total Activity in FY 2018	20,246
Net Pension Liability as of June 30, 2020	\$6,469

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97018
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$349,663 Proportionate Share: 0.0001014

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$14,567)	\$7,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,336	\$17,701
Net Difference Between Projected and Actual	12,585	0
Change of Assumptions	15,296	29,750
Changes in Proportion and Differences Between	8,808	37,309
Total	\$42,025	\$84,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,268)
Total	\$18,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,231

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,330)
2020	(4,230)
2021	(1,702)
2022	(1,006)
2023	(6,213)
Thereafter	(24,254)
Total	(\$42,735)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,825	\$7,903	(\$83,414)

TRF 1996 Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 97018

Net Pension Liability as of June 30, 2019	(\$14,567)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,692)
- Net Difference Between Projected and Actual Investment	20,558
- Change of Assumptions	1,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,363
Pension Expense/Income	18,035
Contributions	(19,231)
Total Activity in FY 2018	22,470
Net Pension Liability as of June 30, 2020	\$7,903

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97019
 Submission Unit Name: GOODWILL EDUCATION INITIATIVES, INC

Wages: \$6,851,113 Proportionate Share: 0.0019861

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$290,378)	\$154,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,517	\$346,703
Net Difference Between Projected and Actual	246,508	0
Change of Assumptions	299,607	582,705
Changes in Proportion and Differences Between	172,258	359,723
Total	\$822,890	\$1,289,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$417,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,979)
Total	\$400,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,658

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57,338)
2020	(35,802)
2021	13,709
2022	27,341
2023	(74,650)
Thereafter	(339,501)
Total	(\$466,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,366,570	\$154,798	(\$1,633,803)

TRF 1996 Net Pension Liability - Unaudited

GOODWILL EDUCATION INITIATIVES, INC - 97019

Net Pension Liability as of June 30, 2019	(\$290,378)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,436)
- Net Difference Between Projected and Actual Investment	405,450
- Change of Assumptions	33,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,878
Pension Expense/Income	400,269
Contributions	(377,658)
Total Activity in FY 2018	445,176
Net Pension Liability as of June 30, 2020	\$154,798

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97020
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC

Wages: \$2,796,390 Proportionate Share: 0.0008106

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$111,709)	\$63,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,657	\$141,502
Net Difference Between Projected and Actual	100,609	0
Change of Assumptions	122,281	237,823
Changes in Proportion and Differences Between	72,195	102,019
Total	\$337,742	\$481,344

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,747)
Total	\$167,547

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,802

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,220)
2020	(10,431)
2021	9,777
2022	15,340
2023	(26,286)
Thereafter	(112,782)
Total	(\$143,602)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$965,884	\$63,179	(\$666,815)

TRF 1996 Net Pension Liability - Unaudited
SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC - 97020

Net Pension Liability as of June 30, 2019	(\$111,709)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,000)
- Net Difference Between Projected and Actual Investment	161,754
- Change of Assumptions	6,321
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,068
Pension Expense/Income	167,547
Contributions	(153,802)
Total Activity in FY 2018	174,888
Net Pension Liability as of June 30, 2020	\$63,179

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97021
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED SCH

Wages: \$287,588 Proportionate Share: 0.0000834

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$39,176)	\$6,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,389	\$14,559
Net Difference Between Projected and Actual	10,351	0
Change of Assumptions	12,581	24,469
Changes in Proportion and Differences Between	101,661	470,521
Total	\$128,982	\$509,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,657)
Total	(\$22,136)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,817

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,354)
2020	(40,449)
2021	(38,370)
2022	(37,798)
2023	(42,081)
Thereafter	(180,515)
Total	(\$380,567)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$99,377	\$6,500	(\$68,606)

TRF 1996 Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED SCH - 97021

Net Pension Liability as of June 30, 2019	(\$39,176)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,533
- Net Difference Between Projected and Actual Investment	31,794
- Change of Assumptions	30,848
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,454
Pension Expense/Income	(22,136)
Contributions	(15,817)
Total Activity in FY 2018	45,676
Net Pension Liability as of June 30, 2020	\$6,500

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97022
 Submission Unit Name: JOSHUA ACADEMY INC

Wages: \$833,376 Proportionate Share: 0.0002416

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$30,082)	\$18,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,714	\$42,175
Net Difference Between Projected and Actual	29,987	0
Change of Assumptions	36,446	70,883
Changes in Proportion and Differences Between	11,740	42,206
Total	\$90,887	\$155,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,346)
Total	\$47,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,836

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,253)
2020	(5,634)
2021	389
2022	2,047
2023	(10,359)
Thereafter	(42,567)
Total	(\$64,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$287,882	\$18,830	(\$198,745)

TRF 1996 Net Pension Liability - Unaudited

JOSHUA ACADEMY INC - 97022

Net Pension Liability as of June 30, 2019	(\$30,082)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,420)
- Net Difference Between Projected and Actual Investment	46,453
- Change of Assumptions	(1,621)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,926
Pension Expense/Income	47,410
Contributions	(45,836)
Total Activity in FY 2018	48,912
Net Pension Liability as of June 30, 2020	\$18,830

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97025
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

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	6,544	83,884
Total	\$6,544	\$83,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,556)
Total	(10,556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,556)
2020	(10,556)
2021	(10,556)
2022	(10,556)
2023	(10,556)
Thereafter	(24,560)
Total	(\$77,340)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 97025

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	10,556
Pension Expense/Income	(10,556)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97026
 Submission Unit Name: 21ST CENTURY CHARTER SCHOOL AT GARY

Wages: \$3,377,630 Proportionate Share: 0.0009791

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$124,323)	\$76,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,524	\$170,916
Net Difference Between Projected and Actual	121,523	0
Change of Assumptions	147,699	287,260
Changes in Proportion and Differences Between	88,824	113,971
Total	\$409,570	\$572,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,420)
Total	\$204,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,771

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,317)
2020	(10,701)
2021	13,707
2022	20,427
2023	(29,851)
Thereafter	(134,842)
Total	(\$162,577)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,166,663	\$76,312	(\$805,426)

TRF 1996 Net Pension Liability - Unaudited

21ST CENTURY CHARTER SCHOOL AT GARY - 97026

Net Pension Liability as of June 30, 2019	(\$124,323)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,305)
- Net Difference Between Projected and Actual Investment	189,573
- Change of Assumptions	(3,939)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,804
Pension Expense/Income	204,273
Contributions	(185,771)
Total Activity in FY 2018	200,635
Net Pension Liability as of June 30, 2020	\$76,312

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97028

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

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	275	0
Total	\$275	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46
Total	\$46

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46
2020	46
2021	46
2022	46
2023	46
Thereafter	45
Total	\$275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

KENNETH A. CHRISTMON STEM CELL ACADEMY - 97028

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	(46)
Pension Expense/Income	46
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97029
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY

Wages: \$1,103,761 Proportionate Share: 0.0003200

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$46,359)	\$24,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,840	\$55,861
Net Difference Between Projected and Actual	39,717	0
Change of Assumptions	48,273	93,885
Changes in Proportion and Differences Between	10,727	53,326
Total	\$115,557	\$203,072

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,837)
Total	\$62,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,708

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$11,341)
2020	(7,871)
2021	106
2022	2,303
2023	(14,130)
Thereafter	(56,582)
Total	(\$87,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$381,301	\$24,941	(\$263,238)

TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY - 97029

Net Pension Liability as of June 30, 2019	(\$46,359)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,056)
- Net Difference Between Projected and Actual Investment	65,092
- Change of Assumptions	4,960
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,622
Pension Expense/Income	62,390
Contributions	(60,708)
Total Activity in FY 2018	71,300
Net Pension Liability as of June 30, 2020	\$24,941

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97030
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY

Wages: \$1,645,738 Proportionate Share: 0.0004771

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$85,003)	\$37,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,107	\$83,285
Net Difference Between Projected and Actual	59,216	0
Change of Assumptions	71,972	139,977
Changes in Proportion and Differences Between	80,343	124,253
Total	\$236,638	\$347,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,334)
Total	\$94,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,638

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,030)
2020	(9,857)
2021	2,037
2022	5,311
2023	(19,189)
Thereafter	(74,149)
Total	(\$110,877)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$568,496	\$37,186	(\$392,471)

TRF 1996 Net Pension Liability - Unaudited

CHALLENGE FOUNDATION ACADEMY - 97030

Net Pension Liability as of June 30, 2019	(\$85,003)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,101
- Net Difference Between Projected and Actual Investment	105,744
- Change of Assumptions	24,724
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,639)
Pension Expense/Income	94,897
Contributions	(90,638)
Total Activity in FY 2018	122,189
Net Pension Liability as of June 30, 2020	\$37,186

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97033
 Submission Unit Name: KIPP LEAD COLLEGE PREP CHARTER SCHOOL

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	646	0
Total	\$646	\$0

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$107
2020	107
2021	107
2022	107
2023	107
Thereafter	111
Total	\$646

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREP CHARTER SCHOOL - 97033

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	(107)
Pension Expense/Income	107
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97034
 Submission Unit Name: HOPE ACADEMY

Wages: \$202,908 Proportionate Share: 0.0000588

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$8,677)	\$4,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,094	\$10,264
Net Difference Between Projected and Actual	7,298	0
Change of Assumptions	8,870	17,251
Changes in Proportion and Differences Between	2,619	17,914
Total	\$21,881	\$45,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,680)
Total	\$10,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,160

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,874)
2020	(2,236)
2021	(770)
2022	(367)
2023	(3,386)
Thereafter	(13,915)
Total	(\$23,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$70,064	\$4,583	(\$48,370)

TRF 1996 Net Pension Liability - Unaudited

HOPE ACADEMY - 97034

Net Pension Liability as of June 30, 2019	(\$8,677)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(812)
- Net Difference Between Projected and Actual Investment	12,047
- Change of Assumptions	1,085
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,427
Pension Expense/Income	10,673
Contributions	(11,160)
Total Activity in FY 2018	13,260
Net Pension Liability as of June 30, 2020	\$4,583

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97036
 Submission Unit Name: HERRON HIGH SCHOOL

Wages: \$418,268 Proportionate Share: 0.0001213

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$15,530)	\$9,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,383	\$21,175
Net Difference Between Projected and Actual	15,055	0
Change of Assumptions	18,298	35,588
Changes in Proportion and Differences Between	11,849	28,069
Total	\$51,585	\$84,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,164)
Total	\$23,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,568

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,629)
2020	(3,314)
2021	(290)
2022	543
2023	(5,686)
Thereafter	(19,871)
Total	(\$33,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$144,537	\$9,454	(\$99,784)

TRF 1996 Net Pension Liability - Unaudited

HERRON HIGH SCHOOL - 97036

Net Pension Liability as of June 30, 2019	(\$15,530)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,414)
- Net Difference Between Projected and Actual Investment	23,555
- Change of Assumptions	(348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,440
Pension Expense/Income	23,319
Contributions	(23,568)
Total Activity in FY 2018	24,984
Net Pension Liability as of June 30, 2020	\$9,454

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97037
 Submission Unit Name: OPTIONS CHARTER SCHOOL NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$26,491)	\$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	67,512	59,310
Total	\$67,512	\$59,310

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,564

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$901
2020	901
2021	901
2022	901
2023	901
Thereafter	3,697
Total	\$8,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL NOBLESVILLE - 97037

Net Pension Liability as of June 30, 2019	(\$26,491)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,408
- Net Difference Between Projected and Actual Investment	14,500
- Change of Assumptions	28,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,347
Pension Expense/Income	901
Contributions	(50,564)
Total Activity in FY 2018	26,491
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97041
 Submission Unit Name: HOOSIER ACADEMY MUNCIE INC

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	365	0
Total	\$365	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60
Total	\$60

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60
2020	60
2021	60
2022	60
2023	60
Thereafter	65
Total	\$365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY MUNCIE INC - 97041

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	(60)
Pension Expense/Income	60
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97042
 Submission Unit Name: RENAISSANCE ACADEMY

Wages: \$506,103 Proportionate Share: 0.0001467

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$23,905)	\$11,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,720	\$25,609
Net Difference Between Projected and Actual	18,208	0
Change of Assumptions	22,130	43,041
Changes in Proportion and Differences Between	11,697	32,155
Total	\$59,755	\$100,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,192)
Total	\$28,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,761

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,173)
2020	(3,582)
2021	75
2022	1,082
2023	(6,452)
Thereafter	(27,000)
Total	(\$41,050)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,803	\$11,434	(\$120,678)

TRF 1996 Net Pension Liability - Unaudited

RENAISSANCE ACADEMY - 97042

Net Pension Liability as of June 30, 2019	(\$23,905)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(374)
- Net Difference Between Projected and Actual Investment	31,293
- Change of Assumptions	5,167
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,613)
Pension Expense/Income	28,627
Contributions	(27,761)
Total Activity in FY 2018	35,339
Net Pension Liability as of June 30, 2020	\$11,434

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97043
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY

Wages: \$2,289,200 Proportionate Share: 0.0006636

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$100,188)	\$51,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,921	\$115,841
Net Difference Between Projected and Actual	82,364	0
Change of Assumptions	100,105	194,695
Changes in Proportion and Differences Between	71,113	138,190
Total	\$288,503	\$448,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,751)
Total	\$131,661

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,906

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,237)
2020	(14,041)
2021	2,501
2022	7,056
2023	(27,021)
Thereafter	(107,481)
Total	(\$160,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$790,724	\$51,721	(\$545,890)

TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY - 97043

Net Pension Liability as of June 30, 2019	(\$100,188)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,516)
- Net Difference Between Projected and Actual Investment	137,203
- Change of Assumptions	14,704
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,763
Pension Expense/Income	131,661
Contributions	(125,906)
Total Activity in FY 2018	151,909
Net Pension Liability as of June 30, 2020	\$51,721

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97044
 Submission Unit Name: HOOSIER ACADEMY INC - INDIANAPOLIS

Wages: \$142,705 Proportionate Share: 0.0000414

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$7,916)	\$3,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,179	\$7,227
Net Difference Between Projected and Actual	5,138	0
Change of Assumptions	6,245	12,146
Changes in Proportion and Differences Between	8,234	22,622
Total	\$21,796	\$41,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,682)
Total	\$7,015

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,849

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,524)
2020	(2,075)
2021	(1,043)
2022	(759)
2023	(2,885)
Thereafter	(10,913)
Total	(\$20,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,331	\$3,227	(\$34,056)

TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY INC - INDIANAPOLIS - 97044

Net Pension Liability as of June 30, 2019	(\$7,916)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	752
- Net Difference Between Projected and Actual Investment	9,471
- Change of Assumptions	2,734
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(980)
Pension Expense/Income	7,015
Contributions	(7,849)
Total Activity in FY 2018	11,143
Net Pension Liability as of June 30, 2020	\$3,227

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97045
 Submission Unit Name: ANDERSON PREPARATORY ACADEMY

Wages: \$1,355,329 Proportionate Share: 0.0003929

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$66,988)	\$30,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,676	\$68,587
Net Difference Between Projected and Actual	48,765	0
Change of Assumptions	59,270	115,273
Changes in Proportion and Differences Between	20,036	113,238
Total	\$148,747	\$297,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,542
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,864)
Total	\$72,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,543

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,847)
2020	(13,587)
2021	(3,792)
2022	(1,095)
2023	(21,272)
Thereafter	(90,758)
Total	(\$148,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$468,167	\$30,623	(\$323,207)

TRF 1996 Net Pension Liability - Unaudited

ANDERSON PREPARATORY ACADEMY - 97045

Net Pension Liability as of June 30, 2019	(\$66,988)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,169
- Net Difference Between Projected and Actual Investment	85,432
- Change of Assumptions	17,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,199)
Pension Expense/Income	72,678
Contributions	(74,543)
Total Activity in FY 2018	97,611
Net Pension Liability as of June 30, 2020	\$30,623

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97046
 Submission Unit Name: BEACON ACADEMY INC

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	131	671
Total	\$131	\$671

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$88)
2020	(88)
2021	(88)
2022	(88)
2023	(88)
Thereafter	(100)
Total	(\$540)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

BEACON ACADEMY INC - 97046

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	88
Pension Expense/Income	(88)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97047
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

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	10,623	83,481
Total	\$10,623	\$83,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,977)
Total	(7,977)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(7,977)
2020	(7,977)
2021	(7,977)
2022	(7,977)
2023	(7,977)
Thereafter	(32,973)
Total	(72,858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 97047

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	7,977
Pension Expense/Income	(7,977)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97048
 Submission Unit Name: INTERNATIONAL SCHOOL OF COLUMBUS

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	1,980	6,169
Total	\$1,980	\$6,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(699)
Total	(\$699)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$699)
2020	(699)
2021	(699)
2022	(699)
2023	(699)
Thereafter	(694)
Total	(\$4,189)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

INTERNATIONAL SCHOOL OF COLUMBUS - 97048

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	699
Pension Expense/Income	(699)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97049
 Submission Unit Name: THE BLOOMINGTON PROJECT SCHOOL

Wages: \$379,195 Proportionate Share: 0.0001099

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$15,027)	\$8,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,783	\$19,185
Net Difference Between Projected and Actual	13,640	0
Change of Assumptions	16,579	32,244
Changes in Proportion and Differences Between	6,472	15,057
Total	\$42,474	\$66,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(988)
Total	\$22,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,856

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,224)
2020	(2,033)
2021	707
2022	1,461
2023	(4,182)
Thereafter	(16,741)
Total	(\$24,012)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$130,953	\$8,566	(\$90,406)

TRF 1996 Net Pension Liability - Unaudited

THE BLOOMINGTON PROJECT SCHOOL - 97049

Net Pension Liability as of June 30, 2019	(\$15,027)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,393)
- Net Difference Between Projected and Actual Investment	21,865
- Change of Assumptions	727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,150
Pension Expense/Income	22,100
Contributions	(20,856)
Total Activity in FY 2018	23,593
Net Pension Liability as of June 30, 2020	\$8,566

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97051
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$1,498,007 Proportionate Share: 0.0004343

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$64,920)	\$33,850

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,855	\$75,814
Net Difference Between Projected and Actual	53,904	0
Change of Assumptions	65,515	127,420
Changes in Proportion and Differences Between	15,430	71,784
Total	\$157,704	\$275,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,179)
Total	\$85,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,390

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,004)
2020	(10,295)
2021	531
2022	3,512
2023	(18,790)
Thereafter	(77,268)
Total	(\$117,314)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$517,497	\$33,850	(\$357,263)

TRF 1996 Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 97051

Net Pension Liability as of June 30, 2019	(\$64,920)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,394)
- Net Difference Between Projected and Actual Investment	89,439
- Change of Assumptions	8,915
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,139
Pension Expense/Income	85,061
Contributions	(82,390)
Total Activity in FY 2018	98,770
Net Pension Liability as of June 30, 2020	\$33,850

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97052
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$2,015,746 Proportionate Share: 0.0005843

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$79,444)	\$45,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,748	\$101,998
Net Difference Between Projected and Actual	72,521	0
Change of Assumptions	88,143	171,429
Changes in Proportion and Differences Between	45,080	95,432
Total	\$236,492	\$368,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,482)
Total	\$117,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,866

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,358)
2020	(11,023)
2021	3,543
2022	7,554
2023	(22,451)
Thereafter	(92,632)
Total	(\$132,367)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$696,232	\$45,541	(\$480,656)

TRF 1996 Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 97052

Net Pension Liability as of June 30, 2019	(\$79,444)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,044)
- Net Difference Between Projected and Actual Investment	116,005
- Change of Assumptions	3,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,242
Pension Expense/Income	117,270
Contributions	(110,866)
Total Activity in FY 2018	124,985
Net Pension Liability as of June 30, 2020	\$45,541

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97053
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY N

Wages: \$2,580,015 Proportionate Share: 0.0007479

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$103,463)	\$58,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,358	\$130,557
Net Difference Between Projected and Actual	92,827	0
Change of Assumptions	112,822	219,427
Changes in Proportion and Differences Between	69,852	142,119
Total	\$314,859	\$492,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,809)
Total	\$149,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,901

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23,006)
2020	(14,896)
2021	3,748
2022	8,881
2023	(29,525)
Thereafter	(122,446)
Total	(\$177,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$891,173	\$58,292	(\$615,237)

TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH & SCIENCE ACADEMY N - 97053

Net Pension Liability as of June 30, 2019	(\$103,463)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,395)
- Net Difference Between Projected and Actual Investment	149,459
- Change of Assumptions	6,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,017
Pension Expense/Income	149,313
Contributions	(141,901)
Total Activity in FY 2018	161,755
Net Pension Liability as of June 30, 2020	\$58,292

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97054
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$450,081 Proportionate Share: 0.0001305

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$15,070)	\$10,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,867	\$22,781
Net Difference Between Projected and Actual	16,197	0
Change of Assumptions	19,686	38,288
Changes in Proportion and Differences Between	5,662	40,601
Total	\$48,412	\$101,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,217)
Total	\$23,199

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,754

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,870)
2020	(5,455)
2021	(2,202)
2022	(1,306)
2023	(8,007)
Thereafter	(29,418)
Total	(\$53,258)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$155,499	\$10,171	(\$107,352)

TRF 1996 Net Pension Liability - Unaudited

PARAMOUNT SCHOOL OF EXCELLENCE - 97054

Net Pension Liability as of June 30, 2019	(\$15,070)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,873)
- Net Difference Between Projected and Actual Investment	24,446
- Change of Assumptions	(2,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,385
Pension Expense/Income	23,199
Contributions	(24,754)
Total Activity in FY 2018	25,241
Net Pension Liability as of June 30, 2020	\$10,171

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97056
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$1,726,295 Proportionate Share: 0.0005004

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$76,484)	\$39,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,333	\$87,352
Net Difference Between Projected and Actual	62,108	0
Change of Assumptions	75,486	146,813
Changes in Proportion and Differences Between	22,154	83,124
Total	\$186,081	\$317,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,755)
Total	\$98,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,946

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$16,924)
2020	(11,499)
2021	976
2022	4,410
2023	(21,286)
Thereafter	(86,885)
Total	(\$131,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$596,260	\$39,002	(\$411,638)

TRF 1996 Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 97056

Net Pension Liability as of June 30, 2019	(\$76,484)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,982)
- Net Difference Between Projected and Actual Investment	103,973
- Change of Assumptions	12,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	961
Pension Expense/Income	98,371
Contributions	(94,946)
Total Activity in FY 2018	115,486
Net Pension Liability as of June 30, 2020	\$39,002

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97057
 Submission Unit Name: SOUTH BEND CAREER ACADEMY

Wages: \$2,421,726 Proportionate Share: 0.0007020

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$100,791)	\$54,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,942	\$122,545
Net Difference Between Projected and Actual	87,130	0
Change of Assumptions	105,898	205,961
Changes in Proportion and Differences Between	128,449	98,793
Total	\$358,419	\$427,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,324
Total	\$151,803

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,195

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,942)
2020	(2,330)
2021	15,170
2022	19,988
2023	(16,061)
Thereafter	(75,705)
Total	(\$68,880)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$836,480	\$54,714	(\$577,478)

TRF 1996 Net Pension Liability - Unaudited

SOUTH BEND CAREER ACADEMY - 97057

Net Pension Liability as of June 30, 2019	(\$100,791)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,757)
- Net Difference Between Projected and Actual Investment	142,299
- Change of Assumptions	9,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,534)
Pension Expense/Income	151,803
Contributions	(133,195)
Total Activity in FY 2018	155,505
Net Pension Liability as of June 30, 2020	\$54,714

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97058
 Submission Unit Name: GARY MIDDLE COLLEGE INC

Wages: \$382,474 Proportionate Share: 0.0001109

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$11,565)	\$8,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,836	\$19,359
Net Difference Between Projected and Actual	13,765	0
Change of Assumptions	16,729	32,537
Changes in Proportion and Differences Between	21,680	27,090
Total	\$58,010	\$78,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(331)
Total	\$22,967

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,036

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,586)
2020	(1,383)
2021	1,382
2022	2,143
2023	(3,552)
Thereafter	(16,980)
Total	(\$20,976)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$132,145	\$8,644	(\$91,228)

TRF 1996 Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE INC - 97058

Net Pension Liability as of June 30, 2019	(\$11,565)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,050)
- Net Difference Between Projected and Actual Investment	20,095
- Change of Assumptions	(3,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,426
Pension Expense/Income	22,967
Contributions	(21,036)
Total Activity in FY 2018	20,209
Net Pension Liability as of June 30, 2020	\$8,644

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97060
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$3,001,200 Proportionate Share: 0.0008700

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$146,317)	\$67,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,783	\$151,871
Net Difference Between Projected and Actual	107,982	0
Change of Assumptions	131,241	255,251
Changes in Proportion and Differences Between	188,295	220,942
Total	\$473,301	\$628,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,430)
Total	\$181,343

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,066

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,110)
2020	(9,677)
2021	12,012
2022	17,983
2023	(26,693)
Thereafter	(129,278)
Total	(\$154,763)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,036,663	\$67,808	(\$715,678)

TRF 1996 Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 97060

Net Pension Liability as of June 30, 2019	(\$146,317)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,113
- Net Difference Between Projected and Actual Investment	188,070
- Change of Assumptions	35,606
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,941)
Pension Expense/Income	181,343
Contributions	(165,066)
Total Activity in FY 2018	214,125
Net Pension Liability as of June 30, 2020	\$67,808

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97061
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$61,098)	\$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	113,717	225,625
Total	\$113,717	\$225,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,624)
Total	(\$9,624)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,398

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,624)
2020	(9,624)
2021	(9,624)
2022	(9,624)
2023	(9,624)
Thereafter	(63,788)
Total	(\$111,908)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited
THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 97061

Net Pension Liability as of June 30, 2019	(\$61,098)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,764
- Net Difference Between Projected and Actual Investment	33,443
- Change of Assumptions	66,652
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,739)
Pension Expense/Income	(9,624)
Contributions	(37,398)
Total Activity in FY 2018	61,098
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97062
 Submission Unit Name: ED POWER

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	77,926	145,513
Total	\$77,926	\$145,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,244)
Total	(\$6,244)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,244)
2020	(6,244)
2021	(6,244)
2022	(6,244)
2023	(6,244)
Thereafter	(36,367)
Total	(\$67,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

ED POWER - 97062

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	6,244
Pension Expense/Income	(6,244)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97063
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$8,720)	\$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	16,211	35,805
Total	\$16,211	\$35,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,486)
Total	(\$1,486)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,486)
2020	(1,486)
2021	(1,486)
2022	(1,486)
2023	(1,486)
Thereafter	(12,164)
Total	(\$19,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 97063

Net Pension Liability as of June 30, 2019	(\$8,720)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,389
- Net Difference Between Projected and Actual Investment	4,773
- Change of Assumptions	9,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,469)
Pension Expense/Income	(1,486)
Contributions	0
Total Activity in FY 2018	8,720
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97064
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES

Wages: \$968,917 Proportionate Share: 0.0002809

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$29,579)	\$21,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,782	\$49,035
Net Difference Between Projected and Actual	34,864	0
Change of Assumptions	42,374	82,414
Changes in Proportion and Differences Between	70,869	36,528
Total	\$162,889	\$167,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,542
Total	\$63,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,291

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,166)
2020	1,880
2021	8,882
2022	10,810
2023	(3,615)
Thereafter	(21,879)
Total	(\$5,088)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,711	\$21,894	(\$231,074)

TRF 1996 Net Pension Liability - Unaudited

PHALEN LEADERSHIP ACADEMIES - 97064

Net Pension Liability as of June 30, 2019	(\$29,579)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,581)
- Net Difference Between Projected and Actual Investment	51,055
- Change of Assumptions	(7,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,507
Pension Expense/Income	63,555
Contributions	(53,291)
Total Activity in FY 2018	51,473
Net Pension Liability as of June 30, 2020	\$21,894

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97065
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$74,048 Proportionate Share: 0.0000215

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$6,264)	\$1,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,131	\$3,753
Net Difference Between Projected and Actual	2,669	0
Change of Assumptions	3,243	6,308
Changes in Proportion and Differences Between	14,229	13,627
Total	\$21,272	\$23,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	347
Total	\$4,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,073

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$90)
2020	143
2021	679
2022	827
2023	(277)
Thereafter	(3,698)
Total	(\$2,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,619	\$1,676	(\$17,686)

TRF 1996 Net Pension Liability - Unaudited

INSPIRE ACADEMY - 97065

Net Pension Liability as of June 30, 2019	(\$6,264)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,967
- Net Difference Between Projected and Actual Investment	6,097
- Change of Assumptions	3,768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,683)
Pension Expense/Income	4,864
Contributions	(4,073)
Total Activity in FY 2018	7,940
Net Pension Liability as of June 30, 2020	\$1,676

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97066
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,143	\$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	145,075	189,454
Total	\$145,075	\$189,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,422)
Total	(\$3,422)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,422)
2020	(3,422)
2021	(3,422)
2022	(3,422)
2023	(3,422)
Thereafter	(27,269)
Total	(\$44,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH & SCIENCE ACADEMY SOUTH - 97066

Net Pension Liability as of June 30, 2019	\$28,143
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,619)
- Net Difference Between Projected and Actual Investment	(15,404)
- Change of Assumptions	(30,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,003
Pension Expense/Income	(3,422)
Contributions	0
Total Activity in FY 2018	(28,143)
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97067
 Submission Unit Name: CARPE DIEM INDIANA INC.

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	9,717	20,559
Total	\$9,717	\$20,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,097)
Total	(\$1,097)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,097)
2020	(1,097)
2021	(1,097)
2022	(1,097)
2023	(1,097)
Thereafter	(5,357)
Total	(\$10,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

CARPE DIEM INDIANA INC. - 97067

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	1,097
Pension Expense/Income	(1,097)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97068
 Submission Unit Name: INDIANA COLLEGE PREPARATORY SCHOOL

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	58,932	106,105
Total	\$58,932	\$106,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,172)
Total	(\$5,172)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,172)
2020	(5,172)
2021	(5,172)
2022	(5,172)
2023	(5,172)
Thereafter	(21,313)
Total	(\$47,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

INDIANA COLLEGE PREPARATORY SCHOOL - 97068

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
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	5,172
Pension Expense/Income	(5,172)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97069
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$1,591,367 Proportionate Share: 0.0004613

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$53,628)	\$35,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,276	\$80,527
Net Difference Between Projected and Actual	57,255	0
Change of Assumptions	69,588	135,341
Changes in Proportion and Differences Between	92,675	46,650
Total	\$243,794	\$262,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,927
Total	\$101,839

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,524

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,446)
2020	556
2021	12,056
2022	15,222
2023	(8,467)
Thereafter	(33,645)
Total	(\$18,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$549,670	\$35,954	(\$379,474)

TRF 1996 Net Pension Liability - Unaudited

DUGGER UNION COMMUNITY SCHOOLS - 97069

Net Pension Liability as of June 30, 2019	(\$53,628)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,960)
- Net Difference Between Projected and Actual Investment	86,609
- Change of Assumptions	(7,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,869
Pension Expense/Income	101,839
Contributions	(87,524)
Total Activity in FY 2018	89,582
Net Pension Liability as of June 30, 2020	\$35,954

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97070
 Submission Unit Name: ALTERNATIVE IN EDUCATION

Wages: \$277,923 Proportionate Share: 0.0000806

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$12,484)	\$6,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,242	\$14,070
Net Difference Between Projected and Actual	10,004	0
Change of Assumptions	12,159	23,647
Changes in Proportion and Differences Between	20,437	36,415
Total	\$46,842	\$74,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,705)
Total	\$15,228

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,764

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,341)
2020	(2,467)
2021	(458)
2022	96
2023	(4,043)
Thereafter	(17,077)
Total	(\$27,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,040	\$6,282	(\$66,303)

TRF 1996 Net Pension Liability - Unaudited

ALTERNATIVE IN EDUCATION - 97070

Net Pension Liability as of June 30, 2019	(\$12,484)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(681)
- Net Difference Between Projected and Actual Investment	16,837
- Change of Assumptions	2,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,984)
Pension Expense/Income	15,228
Contributions	(1,764)
Total Activity in FY 2018	18,766
Net Pension Liability as of June 30, 2020	\$6,282

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97071
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103

Wages: \$1,328,035 Proportionate Share: 0.0003850

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$45,669)	\$30,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,260	\$67,207
Net Difference Between Projected and Actual	47,785	0
Change of Assumptions	58,078	112,956
Changes in Proportion and Differences Between	87,398	49,434
Total	\$213,521	\$229,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,263
Total	\$85,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,041

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,560)
2020	614
2021	10,212
2022	12,854
2023	(6,916)
Thereafter	(29,280)
Total	(\$16,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$458,753	\$30,007	(\$316,708)

TRF 1996 Net Pension Liability - Unaudited
PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103 - 97071

Net Pension Liability as of June 30, 2019	(\$45,669)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,487)
- Net Difference Between Projected and Actual Investment	72,783
- Change of Assumptions	(5,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,334
Pension Expense/Income	85,145
Contributions	(73,041)
Total Activity in FY 2018	75,676
Net Pension Liability as of June 30, 2020	\$30,007

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97072
 Submission Unit Name: GOODWILL LEADS INC

Wages: \$1,082,743 Proportionate Share: 0.0003139

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$42,509)	\$24,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,519	\$54,796
Net Difference Between Projected and Actual	38,960	0
Change of Assumptions	47,352	92,096
Changes in Proportion and Differences Between	75,896	36,057
Total	\$178,727	\$182,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,500
Total	\$70,445

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,551

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,881)
2020	1,523
2021	9,348
2022	11,503
2023	(4,617)
Thereafter	(20,098)
Total	(\$4,222)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$374,033	\$24,466	(\$258,220)

TRF 1996 Net Pension Liability - Unaudited

GOODWILL LEADS INC - 97072

Net Pension Liability as of June 30, 2019	(\$42,509)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,132)
- Net Difference Between Projected and Actual Investment	62,228
- Change of Assumptions	1,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(643)
Pension Expense/Income	70,445
Contributions	(59,551)
Total Activity in FY 2018	66,975
Net Pension Liability as of June 30, 2020	\$24,466

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97073
 Submission Unit Name: ENLACE ACADEMY

Wages: \$390,130 Proportionate Share: 0.0001131

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,767)	\$8,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,952	\$19,743
Net Difference Between Projected and Actual	14,038	0
Change of Assumptions	17,061	33,183
Changes in Proportion and Differences Between	23,999	22,065
Total	\$61,050	\$74,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	167
Total	\$23,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,746

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,131)
2020	(905)
2021	1,915
2022	2,691
2023	(3,117)
Thereafter	(12,394)
Total	(\$13,941)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$134,766	\$8,815	(\$93,038)

TRF 1996 Net Pension Liability - Unaudited

ENLACE ACADEMY - 97073

Net Pension Liability as of June 30, 2019	(\$1,767)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,497)
- Net Difference Between Projected and Actual Investment	15,005
- Change of Assumptions	(14,194)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,086
Pension Expense/Income	23,928
Contributions	(11,746)
Total Activity in FY 2018	10,582
Net Pension Liability as of June 30, 2020	\$8,815

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97074
 Submission Unit Name: NORTHERN RUSH COUNTY SCHOOLS

Wages: \$549,805 Proportionate Share: 0.0001594

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$19,150)	\$12,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,388	\$27,826
Net Difference Between Projected and Actual	19,784	0
Change of Assumptions	24,046	46,767
Changes in Proportion and Differences Between	51,104	62,020
Total	\$103,322	\$136,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,683)
Total	\$31,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,625

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,925)
2020	(3,197)
2021	777
2022	1,871
2023	(6,315)
Thereafter	(21,502)
Total	(\$33,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$189,936	\$12,424	(\$131,125)

TRF 1996 Net Pension Liability - Unaudited

NORTHERN RUSH COUNTY SCHOOLS - 97074

Net Pension Liability as of June 30, 2019	(\$19,150)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,408)
- Net Difference Between Projected and Actual Investment	30,266
- Change of Assumptions	(1,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,368
Pension Expense/Income	31,804
Contributions	(30,625)
Total Activity in FY 2018	31,574
Net Pension Liability as of June 30, 2020	\$12,424

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97075
 Submission Unit Name: GLOBAL PREPARATORY ACADEMY

Wages: \$135,929 Proportionate Share: 0.0000394

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$8,591)	\$3,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,073	\$6,878
Net Difference Between Projected and Actual	4,890	0
Change of Assumptions	5,944	11,560
Changes in Proportion and Differences Between	17,142	14,245
Total	\$30,049	\$32,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	212
Total	\$8,489

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,476

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$590)
2020	(162)
2021	820
2022	1,090
2023	(933)
Thereafter	(2,859)
Total	(\$2,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,948	\$3,071	(\$32,411)

TRF 1996 Net Pension Liability - Unaudited

GLOBAL PREPARATORY ACADEMY - 97075

Net Pension Liability as of June 30, 2019	(\$8,591)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,490
- Net Difference Between Projected and Actual Investment	9,592
- Change of Assumptions	3,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,188)
Pension Expense/Income	8,489
Contributions	(7,476)
Total Activity in FY 2018	11,662
Net Pension Liability as of June 30, 2020	\$3,071

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97076
 Submission Unit Name: SEVEN OAKS CLASSICAL SCHOOLS

Wages: \$152,673 Proportionate Share: 0.0000443

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$5,646)	\$3,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,331	\$7,733
Net Difference Between Projected and Actual	5,498	0
Change of Assumptions	6,683	12,997
Changes in Proportion and Differences Between	12,106	5,372
Total	\$26,618	\$26,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	711
Total	\$10,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,397

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$191)
2020	289
2021	1,393
2022	1,698
2023	(577)
Thereafter	(2,096)
Total	\$516

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,786	\$3,453	(\$36,442)

TRF 1996 Net Pension Liability - Unaudited

SEVEN OAKS CLASSICAL SCHOOLS - 97076

Net Pension Liability as of June 30, 2019	(\$5,646)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,266)
- Net Difference Between Projected and Actual Investment	8,588
- Change of Assumptions	(156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	312
Pension Expense/Income	10,018
Contributions	(8,397)
Total Activity in FY 2018	9,099
Net Pension Liability as of June 30, 2020	\$3,453

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97078
 Submission Unit Name: COLD SPRING SCHOOL INC

Wages: \$1,341,136 Proportionate Share: 0.0003888

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$54,332)	\$30,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,460	\$67,871
Net Difference Between Projected and Actual	48,257	0
Change of Assumptions	58,651	114,071
Changes in Proportion and Differences Between	95,372	46,374
Total	\$222,740	\$228,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,936
Total	\$86,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,762

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,966)
2020	1,250
2021	10,942
2022	13,611
2023	(6,355)
Thereafter	(22,058)
Total	(\$5,576)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,281	\$30,303	(\$319,834)

TRF 1996 Net Pension Liability - Unaudited

COLD SPRING SCHOOL INC - 97078

Net Pension Liability as of June 30, 2019	(\$54,332)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,604)
- Net Difference Between Projected and Actual Investment	77,996
- Change of Assumptions	3,850
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,462)
Pension Expense/Income	86,617
Contributions	(73,762)
Total Activity in FY 2018	84,635
Net Pension Liability as of June 30, 2020	\$30,303

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97079
 Submission Unit Name: STEEL CITY ACADEMY

Wages: \$102,404 Proportionate Share: 0.0000297

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$4,224)	\$2,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,563	\$5,185
Net Difference Between Projected and Actual	3,686	0
Change of Assumptions	4,480	8,714
Changes in Proportion and Differences Between	7,503	3,834
Total	\$17,232	\$17,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	386
Total	\$6,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,632

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$219)
2020	104
2021	844
2022	1,048
2023	(477)
Thereafter	(1,801)
Total	(\$501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,390	\$2,315	(\$24,432)

TRF 1996 Net Pension Liability - Unaudited

STEEL CITY ACADEMY - 97079

Net Pension Liability as of June 30, 2019	(\$4,224)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(528)
- Net Difference Between Projected and Actual Investment	5,998
- Change of Assumptions	374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(299)
Pension Expense/Income	6,626
Contributions	(5,632)
Total Activity in FY 2018	6,539
Net Pension Liability as of June 30, 2020	\$2,315

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97080
 Submission Unit Name: INSIGHT SCHOOL OF INDIANA

Wages: \$1,084,500 Proportionate Share: 0.0003144

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$39,506)	\$24,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,545	\$54,883
Net Difference Between Projected and Actual	39,022	0
Change of Assumptions	47,428	92,242
Changes in Proportion and Differences Between	77,158	36,059
Total	\$180,153	\$183,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,050
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,113
Total	\$70,163

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,648

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,276)
2020	1,133
2021	8,971
2022	11,129
2023	(5,016)
Thereafter	(16,972)
Total	(\$3,031)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$374,629	\$24,505	(\$258,631)

TRF 1996 Net Pension Liability - Unaudited

INSIGHT SCHOOL OF INDIANA - 97080

Net Pension Liability as of June 30, 2019	(\$39,506)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,393)
- Net Difference Between Projected and Actual Investment	60,646
- Change of Assumptions	(1,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,960
Pension Expense/Income	70,163
Contributions	(59,648)
Total Activity in FY 2018	64,011
Net Pension Liability as of June 30, 2020	\$24,505

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97081
 Submission Unit Name: PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS

Wages: \$933,282 Proportionate Share: 0.0002706

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$28,804)	\$21,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,240	\$47,237
Net Difference Between Projected and Actual	33,586	0
Change of Assumptions	40,821	79,392
Changes in Proportion and Differences Between	68,437	25,832
Total	\$157,084	\$152,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,015
Total	\$61,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,330

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$485)
2020	2,449
2021	9,195
2022	11,052
2023	(2,843)
Thereafter	(14,745)
Total	\$4,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$322,438	\$21,091	(\$222,601)

TRF 1996 Net Pension Liability - Unaudited
PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS - 97081

Net Pension Liability as of June 30, 2019	(\$28,804)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,893)
- Net Difference Between Projected and Actual Investment	49,352
- Change of Assumptions	(7,150)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,052
Pension Expense/Income	61,864
Contributions	(51,330)
Total Activity in FY 2018	49,895
Net Pension Liability as of June 30, 2020	\$21,091

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97082
 Submission Unit Name: KINDEZI ACADEMY

Wages: \$104,308 Proportionate Share: 0.0000302

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$2,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,589	\$5,272
Net Difference Between Projected and Actual	3,748	0
Change of Assumptions	4,556	8,860
Changes in Proportion and Differences Between	8,121	7,422
Total	\$18,014	\$21,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22
Total	\$6,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,868

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$592)
2020	(264)
2021	489
2022	696
2023	(855)
Thereafter	(3,014)
Total	(\$3,540)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,985	\$2,354	(\$24,843)

TRF 1996 Net Pension Liability - Unaudited

KINDEZI ACADEMY - 97082

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,683)
- Net Difference Between Projected and Actual Investment	3,748
- Change of Assumptions	(4,304)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,094
Pension Expense/Income	6,367
Contributions	(2,868)
Total Activity in FY 2018	2,354
Net Pension Liability as of June 30, 2020	\$2,354

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97083
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$1,917,196 Proportionate Share: 0.0005558

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$75,866)	\$43,319

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,249	\$97,023
Net Difference Between Projected and Actual	68,984	0
Change of Assumptions	83,844	163,067
Changes in Proportion and Differences Between	152,996	67,940
Total	\$335,073	\$328,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,292
Total	\$127,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,446

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$999)
2020	5,027
2021	18,883
2022	22,698
2023	(5,844)
Thereafter	(32,722)
Total	\$7,043

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$662,273	\$43,319	(\$457,211)

TRF 1996 Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 97083

Net Pension Liability as of June 30, 2019	(\$75,866)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,189)
- Net Difference Between Projected and Actual Investment	110,510
- Change of Assumptions	3,539
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,286)
Pension Expense/Income	127,057
Contributions	(105,446)
Total Activity in FY 2018	119,185
Net Pension Liability as of June 30, 2020	\$43,319

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97084
 Submission Unit Name: IGNITE ACHEIVEMENT ACADEMY

Wages: \$280,257 Proportionate Share: 0.0000812

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$27,626)	\$6,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,273	\$14,175
Net Difference Between Projected and Actual	10,078	0
Change of Assumptions	12,249	23,823
Changes in Proportion and Differences Between	67,923	61,249
Total	\$94,523	\$99,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,386
Total	\$18,445

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,413

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$265)
2020	615
2021	2,640
2022	3,197
2023	(973)
Thereafter	(9,938)
Total	(\$4,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,755	\$6,329	(\$66,797)

TRF 1996 Net Pension Liability - Unaudited

IGNITE ACHEIVEMENT ACADEMY - 97084

Net Pension Liability as of June 30, 2019	(\$27,626)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,338
- Net Difference Between Projected and Actual Investment	25,199
- Change of Assumptions	18,563
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,177)
Pension Expense/Income	18,445
Contributions	(15,413)
Total Activity in FY 2018	33,955
Net Pension Liability as of June 30, 2020	\$6,329

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97085
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$1,848,123 Proportionate Share: 0.0005358

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$76,024)	\$41,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,196	\$93,532
Net Difference Between Projected and Actual	66,502	0
Change of Assumptions	80,827	157,199
Changes in Proportion and Differences Between	149,095	67,940
Total	\$324,620	\$318,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,892
Total	\$122,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,150

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$996)
2020	4,814
2021	18,171
2022	21,848
2023	(5,666)
Thereafter	(32,222)
Total	\$5,949

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$638,441	\$41,761	(\$440,759)

TRF 1996 Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORP - 97085

Net Pension Liability as of June 30, 2019	(\$76,024)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,636)
- Net Difference Between Projected and Actual Investment	108,115
- Change of Assumptions	6,562
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,561)
Pension Expense/Income	122,455
Contributions	(101,150)
Total Activity in FY 2018	117,785
Net Pension Liability as of June 30, 2020	\$41,761

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97086
 Submission Unit Name: OTWELL MILLER ACADEMY, INC

Wages: \$247,290 Proportionate Share: 0.0000717

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$10,861)	\$5,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,773	\$12,516
Net Difference Between Projected and Actual	8,899	0
Change of Assumptions	10,816	21,036
Changes in Proportion and Differences Between	21,199	10,428
Total	\$44,687	\$43,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,332
Total	\$16,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$126)
2020	651
2021	2,439
2022	2,931
2023	(751)
Thereafter	(4,437)
Total	\$707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$85,435	\$5,588	(\$58,982)

TRF 1996 Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY, INC - 97086

Net Pension Liability as of June 30, 2019	(\$10,861)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(786)
- Net Difference Between Projected and Actual Investment	14,844
- Change of Assumptions	1,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,030)
Pension Expense/Income	16,395
Contributions	(13,602)
Total Activity in FY 2018	16,449
Net Pension Liability as of June 30, 2020	\$5,588

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97087
 Submission Unit Name: CANAAN COMMUNITY ACADEMY

Wages: \$172,144 Proportionate Share: 0.0000499

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$6,422)	\$3,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,626	\$8,711
Net Difference Between Projected and Actual	6,193	0
Change of Assumptions	7,528	14,640
Changes in Proportion and Differences Between	13,858	7,255
Total	\$30,205	\$30,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	748
Total	\$11,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,468

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$266)
2020	275
2021	1,519
2022	1,862
2023	(701)
Thereafter	(3,090)
Total	(\$401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,459	\$3,889	(\$41,049)

TRF 1996 Net Pension Liability - Unaudited

CANAAN COMMUNITY ACADEMY - 97087

Net Pension Liability as of June 30, 2019	(\$6,422)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,380)
- Net Difference Between Projected and Actual Investment	9,708
- Change of Assumptions	(107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	327
Pension Expense/Income	11,231
Contributions	(9,468)
Total Activity in FY 2018	10,311
Net Pension Liability as of June 30, 2020	\$3,889

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97088
 Submission Unit Name: TRIVAL ACADEMY: INDY

Wages: \$163,333 Proportionate Share: 0.0000473

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$7,786)	\$3,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,489	\$8,257
Net Difference Between Projected and Actual	5,871	0
Change of Assumptions	7,135	13,877
Changes in Proportion and Differences Between	18,030	8,292
Total	\$33,525	\$30,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,070
Total	\$11,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,003

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$109
2020	622
2021	1,801
2022	2,125
2023	(303)
Thereafter	(1,255)
Total	\$3,099

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,361	\$3,687	(\$38,910)

TRF 1996 Net Pension Liability - Unaudited

TRIVAL ACADEMY: INDY - 97088

Net Pension Liability as of June 30, 2019	(\$7,786)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63)
- Net Difference Between Projected and Actual Investment	10,133
- Change of Assumptions	1,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(353)
Pension Expense/Income	11,007
Contributions	(11,003)
Total Activity in FY 2018	11,473
Net Pension Liability as of June 30, 2020	\$3,687

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97090
 Submission Unit Name: SUPER SCHOOL INC

Wages: \$1,433,038 Proportionate Share: 0.0004154

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$54,590)	\$32,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,860	\$72,514
Net Difference Between Projected and Actual	51,558	0
Change of Assumptions	62,664	121,875
Changes in Proportion and Differences Between	119,932	52,111
Total	\$256,014	\$246,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,436
Total	\$94,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,817

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,004)
2020	3,500
2021	13,855
2022	16,707
2023	(4,625)
Thereafter	(18,919)
Total	\$9,514

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$494,977	\$32,377	(\$341,716)

TRF 1996 Net Pension Liability - Unaudited

SUPER SCHOOL INC - 97090

Net Pension Liability as of June 30, 2019	(\$54,590)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,657)
- Net Difference Between Projected and Actual Investment	81,439
- Change of Assumptions	341
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44)
Pension Expense/Income	94,705
Contributions	(78,817)
Total Activity in FY 2018	86,967
Net Pension Liability as of June 30, 2020	\$32,377

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97091
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$163,134 Proportionate Share: 0.0000473

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$7,485)	\$3,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,489	\$8,257
Net Difference Between Projected and Actual	5,871	0
Change of Assumptions	7,135	13,877
Changes in Proportion and Differences Between	15,567	12,416
Total	\$31,062	\$34,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	352
Total	\$10,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,973

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$609)
2020	(96)
2021	1,083
2022	1,407
2023	(1,021)
Thereafter	(4,252)
Total	(\$3,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,361	\$3,687	(\$38,910)

TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 97091

Net Pension Liability as of June 30, 2019	(\$7,485)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(284)
- Net Difference Between Projected and Actual Investment	9,968
- Change of Assumptions	1,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,251)
Pension Expense/Income	10,289
Contributions	(8,973)
Total Activity in FY 2018	11,172
Net Pension Liability as of June 30, 2020	\$3,687

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97092
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$125,000 Proportionate Share: 0.0000362

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$2,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,905	\$6,319
Net Difference Between Projected and Actual	4,493	0
Change of Assumptions	5,461	10,621
Changes in Proportion and Differences Between	6,457	2,356
Total	\$18,316	\$19,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	427
Total	\$8,032

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,231

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$308)
2020	85
2021	987
2022	1,236
2023	(623)
Thereafter	(2,357)
Total	(\$980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,135	\$2,821	(\$29,779)

TRF 1996 Net Pension Liability - Unaudited

INVENT LEARNING HUB - 97092

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,414)
- Net Difference Between Projected and Actual Investment	4,493
- Change of Assumptions	(5,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,101
Pension Expense/Income	8,032
Contributions	(4,231)
Total Activity in FY 2018	2,821
Net Pension Liability as of June 30, 2020	\$2,821

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 97093
 Submission Unit Name: DYNAMIC MINDS ACADEMY

Wages: \$210,510 Proportionate Share: 0.0000610

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$4,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,210	\$10,648
Net Difference Between Projected and Actual	7,571	0
Change of Assumptions	9,202	17,897
Changes in Proportion and Differences Between	10,881	2,999
Total	\$30,864	\$31,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	820
Total	\$13,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,201

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$419)
2020	243
2021	1,764
2022	2,182
2023	(950)
Thereafter	(3,500)
Total	(\$680)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,686	\$4,754	(\$50,180)

TRF 1996 Net Pension Liability - Unaudited

DYNAMIC MINDS ACADEMY - 97093

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,438)
- Net Difference Between Projected and Actual Investment	7,571
- Change of Assumptions	(8,695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,882
Pension Expense/Income	13,635
Contributions	(8,201)
Total Activity in FY 2018	4,754
Net Pension Liability as of June 30, 2020	\$4,754

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 99000
 Submission Unit Name: STATE AUDITOR

Wages: \$11,150,245 Proportionate Share: 0.0032324

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$494,604)	\$251,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,103	\$564,263
Net Difference Between Projected and Actual	401,195	0
Change of Assumptions	487,614	948,358
Changes in Proportion and Differences Between	122,559,099	295,577
Total	\$123,618,011	\$1,808,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,475,502
Total	\$14,154,578

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$604,591

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,409,818
2020	13,444,868
2021	13,525,448
2022	13,547,634
2023	13,381,643
Thereafter	54,500,402
Total	\$121,809,813

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,851,620	\$251,936	(\$2,659,033)

TRF 1996 Net Pension Liability - Unaudited

STATE AUDITOR - 99000

Net Pension Liability as of June 30, 2019	(\$494,604)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,780)
- Net Difference Between Projected and Actual Investment	671,923
- Change of Assumptions	78,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,522,405)
Pension Expense/Income	14,154,578
Contributions	(604,591)
Total Activity in FY 2018	746,540
Net Pension Liability as of June 30, 2020	\$251,936

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 99011
 Submission Unit Name: INDIANA STATE TEACHERS RETIREMENT FUND

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	0	0
Total	\$0	\$0

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

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

TRF 1996 Net Pension Liability - Unaudited

INDIANA STATE TEACHERS RETIREMENT FUND - 99011

Net Pension Liability as of June 30, 2019	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2020	\$0

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 99019
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$23,290,949 Proportionate Share: 0.0067518

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$1,049,488)	\$526,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$355,309	\$1,178,627
Net Difference Between Projected and Actual	838,012	0
Change of Assumptions	1,018,523	1,980,920
Changes in Proportion and Differences Between	535,094	1,428,258
Total	\$2,746,938	\$4,587,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,418,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,856)
Total	\$1,321,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,272,972

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$234,055)
2020	(160,845)
2021	7,470
2022	53,812
2023	(292,908)
Thereafter	(1,214,341)
Total	(\$1,840,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,045,219	\$526,240	(\$5,554,157)

TRF 1996 Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 99019

Net Pension Liability as of June 30, 2019	(\$1,049,488)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,394)
- Net Difference Between Projected and Actual Investment	1,412,462
- Change of Assumptions	182,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,437)
Pension Expense/Income	1,321,590
Contributions	(1,272,972)
Total Activity in FY 2018	1,575,728
Net Pension Liability as of June 30, 2020	\$526,240

TRF 1996 - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 99022
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$525,365 Proportionate Share: 0.0001523

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$29,192)	\$11,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,015	\$26,586
Net Difference Between Projected and Actual	18,903	0
Change of Assumptions	22,975	44,684
Changes in Proportion and Differences Between	149	112,270
Total	\$50,042	\$183,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,044)
Total	\$18,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,784

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$16,138)
2020	(14,486)
2021	(10,690)
2022	(9,644)
2023	(17,465)
Thereafter	(65,075)
Total	(\$133,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$181,476	\$11,870	(\$125,285)

TRF 1996 Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 99022

Net Pension Liability as of June 30, 2019	(\$29,192)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,817
- Net Difference Between Projected and Actual Investment	34,881
- Change of Assumptions	10,136
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,060
Pension Expense/Income	18,952
Contributions	(27,784)
Total Activity in FY 2018	41,062
Net Pension Liability as of June 30, 2020	\$11,870