

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$542,622 Proportionate Share: 0.0005715

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,549	(\$337,765)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,675	\$9,673
Net Difference Between Projected and Actual	0	492,677
Change of Assumptions	184,167	49,730
Changes in Proportion and Differences Between	3,812	3,528
Total	\$275,654	\$555,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(145)
Total	(\$27,656)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,960

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$110,402)
2023	(94,038)
2024	(73,808)
2025	(99,653)
2026	37,177
Thereafter	60,770
Total	(\$279,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$348,114	(\$337,765)	(\$891,457)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

Net Pension Liability as of 2020	\$132,549
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,801
- Net Difference Between Projected and Actual Investment	(560,049)
- Change of Assumptions	200,462
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,088
Pension Expense/Income	(27,656)
Contributions	(94,960)
Total Activity in FY 2021	(470,314)
Net Pension Liability as of 2021	(\$337,765)

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$574,763 Proportionate Share: 0.0006054

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$140,586	(\$357,801)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,876	\$10,247
Net Difference Between Projected and Actual	0	521,901
Change of Assumptions	195,091	52,680
Changes in Proportion and Differences Between	3,968	1,784
Total	\$291,935	\$586,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,143)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	223
Total	(\$28,920)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,583

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$116,576)
2023	(99,317)
2024	(77,868)
2025	(105,317)
2026	39,679
Thereafter	64,722
Total	(\$294,677)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$368,763	(\$357,801)	(\$944,336)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

Net Pension Liability as of 2020	\$140,586
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,232
- Net Difference Between Projected and Actual Investment	(593,358)
- Change of Assumptions	212,439
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,803
Pension Expense/Income	(28,920)
Contributions	(100,583)
Total Activity in FY 2021	(498,387)
Net Pension Liability as of 2021	(\$357,801)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,467,502 Proportionate Share: 0.0057588

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,420,304	(\$3,403,539)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$883,474	\$97,476
Net Difference Between Projected and Actual	0	4,964,528
Change of Assumptions	1,855,780	501,116
Changes in Proportion and Differences Between	19,092	59,196
Total	\$2,758,346	\$5,622,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$277,221)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,410)
Total	(\$293,631)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$957,514

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,127,455)
2023	(953,001)
2024	(747,876)
2025	(1,008,854)
2026	370,658
Thereafter	602,558
Total	(\$2,863,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,507,818	(\$3,403,539)	(\$8,982,894)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

Net Pension Liability as of 2020	\$1,420,304
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,487
- Net Difference Between Projected and Actual Investment	(5,686,445)
- Change of Assumptions	2,062,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,121
Pension Expense/Income	(293,631)
Contributions	(957,514)
Total Activity in FY 2021	(4,823,843)
Net Pension Liability as of 2021	(\$3,403,539)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,684,378 Proportionate Share: 0.0059872

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,481,540	(\$3,538,527)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$918,513	\$101,342
Net Difference Between Projected and Actual	0	5,161,426
Change of Assumptions	1,929,382	520,991
Changes in Proportion and Differences Between	8,972	84,712
Total	\$2,856,867	\$5,868,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$288,215)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,086)
Total	(\$319,301)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$994,768

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,186,197)
2023	(1,001,040)
2024	(781,802)
2025	(1,051,016)
2026	383,449
Thereafter	625,002
Total	(\$3,011,604)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,646,941	(\$3,538,527)	(\$9,339,165)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

Net Pension Liability as of 2020	\$1,481,540
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,690
- Net Difference Between Projected and Actual Investment	(5,914,469)
- Change of Assumptions	2,146,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,412
Pension Expense/Income	(319,301)
Contributions	(994,768)
Total Activity in FY 2021	(5,020,067)
Net Pension Liability as of 2021	(\$3,538,527)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,061,200 Proportionate Share: 0.0011177

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$267,186	(\$660,578)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,470	\$18,919
Net Difference Between Projected and Actual	0	963,543
Change of Assumptions	360,180	97,259
Changes in Proportion and Differences Between	5,144	6,666
Total	\$536,794	\$1,086,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$53,805)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	403
Total	(\$53,402)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,712

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$215,235)
2023	(183,987)
2024	(144,766)
2025	(195,537)
2026	72,130
Thereafter	117,802
Total	(\$549,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$680,817	(\$660,578)	(\$1,743,450)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

Net Pension Liability as of 2020	\$267,186
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,059
- Net Difference Between Projected and Actual Investment	(1,099,349)
- Change of Assumptions	396,010
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,630
Pension Expense/Income	(53,402)
Contributions	(185,712)
Total Activity in FY 2021	(927,764)
Net Pension Liability as of 2021	(\$660,578)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$609,836 Proportionate Share: 0.0006423

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$134,783	(\$379,609)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,537	\$10,872
Net Difference Between Projected and Actual	0	553,712
Change of Assumptions	206,982	55,891
Changes in Proportion and Differences Between	8,799	24,982
Total	\$314,318	\$645,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,919)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,170)
Total	(\$34,089)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,721

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$127,090)
2023	(108,569)
2024	(86,081)
2025	(115,324)
2026	38,453
Thereafter	67,472
Total	(\$331,139)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,240	(\$379,609)	(\$1,001,895)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

Net Pension Liability as of 2020	\$134,783
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,297
- Net Difference Between Projected and Actual Investment	(622,220)
- Change of Assumptions	218,228
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,113
Pension Expense/Income	(34,089)
Contributions	(106,721)
Total Activity in FY 2021	(514,392)
Net Pension Liability as of 2021	(\$379,609)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$293,953 Proportionate Share: 0.0003096

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$73,231	(\$182,978)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,497	\$5,240
Net Difference Between Projected and Actual	0	266,899
Change of Assumptions	99,769	26,941
Changes in Proportion and Differences Between	9,774	661
Total	\$157,040	\$299,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,904)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,069
Total	(\$11,835)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,442

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$56,663)
2023	(49,139)
2024	(38,877)
2025	(53,011)
2026	21,106
Thereafter	33,883
Total	(\$142,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,584	(\$182,978)	(\$482,931)

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

Net Pension Liability as of 2020	\$73,231
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,024
- Net Difference Between Projected and Actual Investment	(304,121)
- Change of Assumptions	109,306
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,141)
Pension Expense/Income	(11,835)
Contributions	(51,442)
Total Activity in FY 2021	(256,209)
Net Pension Liability as of 2021	(\$182,978)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,246,458 Proportionate Share: 0.0013129

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$308,682	(\$775,944)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201,416	\$22,223
Net Difference Between Projected and Actual	0	1,131,821
Change of Assumptions	423,084	114,245
Changes in Proportion and Differences Between	8,772	11,291
Total	\$633,272	\$1,279,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$63,201)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	171
Total	(\$63,030)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,133

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$253,126)
2023	(216,329)
2024	(169,986)
2025	(229,804)
2026	84,468
Thereafter	138,469
Total	(\$646,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$799,718	(\$775,944)	(\$2,047,934)

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

Net Pension Liability as of 2020	\$308,682
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,037
- Net Difference Between Projected and Actual Investment	(1,288,719)
- Change of Assumptions	462,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,621
Pension Expense/Income	(63,030)
Contributions	(218,133)
Total Activity in FY 2021	(1,084,626)
Net Pension Liability as of 2021	(\$775,944)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,116,818 Proportionate Share: 0.0011763

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$281,244	(\$695,211)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,459	\$19,911
Net Difference Between Projected and Actual	0	1,014,061
Change of Assumptions	379,064	102,359
Changes in Proportion and Differences Between	4,285	2,986
Total	\$563,808	\$1,139,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$56,625)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(185)
Total	(\$56,810)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,445

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$227,130)
2023	(193,030)
2024	(151,619)
2025	(205,123)
2026	76,562
Thereafter	124,831
Total	(\$575,509)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$716,511	(\$695,211)	(\$1,834,858)

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

Net Pension Liability as of 2020	\$281,244
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,716
- Net Difference Between Projected and Actual Investment	(1,157,013)
- Change of Assumptions	416,798
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,299
Pension Expense/Income	(56,810)
Contributions	(195,445)
Total Activity in FY 2021	(976,455)
Net Pension Liability as of 2021	(\$695,211)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$474,420 Proportionate Share: 0.0004997

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$119,777	(\$295,330)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,660	\$8,458
Net Difference Between Projected and Actual	0	430,780
Change of Assumptions	161,029	43,483
Changes in Proportion and Differences Between	3,075	4,449
Total	\$240,764	\$487,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,055)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(930)
Total	(\$24,985)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,024

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$97,338)
2023	(82,107)
2024	(64,601)
2025	(87,394)
2026	32,324
Thereafter	52,710
Total	(\$246,406)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$304,379	(\$295,330)	(\$779,460)

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

Net Pension Liability as of 2020	\$119,777
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,669
- Net Difference Between Projected and Actual Investment	(491,661)
- Change of Assumptions	177,209
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,685
Pension Expense/Income	(24,985)
Contributions	(83,024)
Total Activity in FY 2021	(415,107)
Net Pension Liability as of 2021	(\$295,330)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$694,668 Proportionate Share: 0.0007317

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$184,048	(\$432,446)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,252	\$12,385
Net Difference Between Projected and Actual	0	630,782
Change of Assumptions	235,791	63,671
Changes in Proportion and Differences Between	4,912	6,318
Total	\$352,955	\$713,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,223)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(192)
Total	(\$35,415)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,567

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$141,361)
2023	(120,550)
2024	(94,682)
2025	(127,667)
2026	47,315
Thereafter	76,744
Total	(\$360,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$445,695	(\$432,446)	(\$1,141,346)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

Net Pension Liability as of 2020	\$184,048
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,779
- Net Difference Between Projected and Actual Investment	(724,331)
- Change of Assumptions	263,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,757)
Pension Expense/Income	(35,415)
Contributions	(121,567)
Total Activity in FY 2021	(616,494)
Net Pension Liability as of 2021	(\$432,446)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$277,817 Proportionate Share: 0.0002926

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$55,652	(\$172,931)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,889	\$4,953
Net Difference Between Projected and Actual	0	252,244
Change of Assumptions	94,291	25,461
Changes in Proportion and Differences Between	7,761	5,171
Total	\$146,941	\$287,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,085)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	653
Total	(\$13,432)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,618

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$55,797)
2023	(47,636)
2024	(37,585)
2025	(50,951)
2026	19,071
Thereafter	32,010
Total	(\$140,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$178,229	(\$172,931)	(\$456,414)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

Net Pension Liability as of 2020	\$55,652
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,881
- Net Difference Between Projected and Actual Investment	(280,531)
- Change of Assumptions	96,551
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,566
Pension Expense/Income	(13,432)
Contributions	(48,618)
Total Activity in FY 2021	(228,583)
Net Pension Liability as of 2021	(\$172,931)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,573,146 Proportionate Share: 0.0016570

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$413,939	(\$979,312)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254,205	\$28,047
Net Difference Between Projected and Actual	0	1,428,461
Change of Assumptions	533,970	144,188
Changes in Proportion and Differences Between	3,136	14,448
Total	\$791,311	\$1,615,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$79,766)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,441)
Total	(\$81,207)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,301

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$321,127)
2023	(273,794)
2024	(215,848)
2025	(291,191)
2026	105,608
Thereafter	172,519
Total	(\$823,833)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,009,317	(\$979,312)	(\$2,584,680)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

Net Pension Liability as of 2020	\$413,939
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,049
- Net Difference Between Projected and Actual Investment	(1,638,859)
- Change of Assumptions	595,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,904)
Pension Expense/Income	(81,207)
Contributions	(275,301)
Total Activity in FY 2021	(1,393,251)
Net Pension Liability as of 2021	(\$979,312)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,836,065 Proportionate Share: 0.0019339

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$464,953	(\$1,142,964)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$296,685	\$32,734
Net Difference Between Projected and Actual	0	1,667,170
Change of Assumptions	623,201	168,283
Changes in Proportion and Differences Between	7,021	10,731
Total	\$926,907	\$1,878,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$93,095)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,119)
Total	(\$94,214)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,312

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$374,228)
2023	(318,627)
2024	(250,077)
2025	(337,950)
2026	125,075
Thereafter	203,796
Total	(\$952,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,177,983	(\$1,142,964)	(\$3,016,604)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

Net Pension Liability as of 2020	\$464,953
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,209
- Net Difference Between Projected and Actual Investment	(1,903,498)
- Change of Assumptions	686,518
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,380
Pension Expense/Income	(94,214)
Contributions	(321,312)
Total Activity in FY 2021	(1,607,917)
Net Pension Liability as of 2021	(\$1,142,964)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,495,581 Proportionate Share: 0.0026285

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$617,096	(\$1,553,484)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$403,246	\$44,491
Net Difference Between Projected and Actual	0	2,265,969
Change of Assumptions	847,037	228,725
Changes in Proportion and Differences Between	11,939	12,405
Total	\$1,262,222	\$2,551,590

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$126,532)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,018)
Total	(\$127,550)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,731

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$508,134)
2023	(431,862)
2024	(339,280)
2025	(459,166)
2026	170,263
Thereafter	278,811
Total	(\$1,289,368)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,601,080	(\$1,553,484)	(\$4,100,079)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

Net Pension Liability as of 2020	\$617,096
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,582
- Net Difference Between Projected and Actual Investment	(2,579,629)
- Change of Assumptions	925,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,051
Pension Expense/Income	(127,550)
Contributions	(436,731)
Total Activity in FY 2021	(2,170,580)
Net Pension Liability as of 2021	(\$1,553,484)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,418,267 Proportionate Share: 0.0025471

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$631,737	(\$1,505,375)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,758	\$43,113
Net Difference Between Projected and Actual	0	2,195,796
Change of Assumptions	820,806	221,642
Changes in Proportion and Differences Between	4,284	16,267
Total	\$1,215,848	\$2,476,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$122,614)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,874)
Total	(\$125,488)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,201

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$494,286)
2023	(420,450)
2024	(330,143)
2025	(446,237)
2026	163,519
Thereafter	266,627
Total	(\$1,260,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,551,497	(\$1,505,375)	(\$3,973,107)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

Net Pension Liability as of 2020	\$631,737
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,828
- Net Difference Between Projected and Actual Investment	(2,516,898)
- Change of Assumptions	913,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,196)
Pension Expense/Income	(125,488)
Contributions	(423,201)
Total Activity in FY 2021	(2,137,112)
Net Pension Liability as of 2021	(\$1,505,375)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$369,792 Proportionate Share: 0.0003895

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$88,164	(\$230,200)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,754	\$6,593
Net Difference Between Projected and Actual	0	335,779
Change of Assumptions	125,517	33,893
Changes in Proportion and Differences Between	5,178	870
Total	\$190,449	\$377,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,750)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	370
Total	(\$18,380)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,714

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$74,776)
2023	(63,207)
2024	(49,516)
2025	(67,306)
2026	25,917
Thereafter	42,202
Total	(\$186,686)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$237,253	(\$230,200)	(\$607,564)

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

Net Pension Liability as of 2020	\$88,164
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,132
- Net Difference Between Projected and Actual Investment	(380,591)
- Change of Assumptions	135,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,649
Pension Expense/Income	(18,380)
Contributions	(64,714)
Total Activity in FY 2021	(318,364)
Net Pension Liability as of 2021	(\$230,200)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,661	\$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	3,338	19,728
Total	\$3,338	\$19,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,496)
Total	(\$3,496)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,496)
2023	(2,344)
2024	(2,276)
2025	(2,493)
2026	(2,304)
Thereafter	(3,477)
Total	(\$16,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

Net Pension Liability as of 2020	\$15,661
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,177)
- Net Difference Between Projected and Actual Investment	(7,960)
- Change of Assumptions	7,801
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,829)
Pension Expense/Income	(3,496)
Contributions	0
Total Activity in FY 2021	(15,661)
Net Pension Liability as of 2021	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,309,063 Proportionate Share: 0.0055919

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,398,184	(\$3,304,898)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$857,869	\$94,651
Net Difference Between Projected and Actual	0	4,820,647
Change of Assumptions	1,801,996	486,593
Changes in Proportion and Differences Between	23,338	60,799
Total	\$2,683,203	\$5,462,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$269,186)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,377)
Total	(\$278,563)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$929,081

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,088,222)
2023	(923,257)
2024	(728,802)
2025	(980,493)
2026	358,494
Thereafter	582,793
Total	(\$2,779,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,406,155	(\$3,304,898)	(\$8,722,554)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

Net Pension Liability as of 2020	\$1,398,184
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,255
- Net Difference Between Projected and Actual Investment	(5,531,321)
- Change of Assumptions	2,011,860
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,232)
Pension Expense/Income	(278,563)
Contributions	(929,081)
Total Activity in FY 2021	(4,703,082)
Net Pension Liability as of 2021	(\$3,304,898)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$6,209,580 Proportionate Share: 0.0065404

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,535,031	(\$3,865,476)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,003,381	\$110,706
Net Difference Between Projected and Actual	0	5,638,327
Change of Assumptions	2,107,651	569,129
Changes in Proportion and Differences Between	41,061	50,197
Total	\$3,152,093	\$6,368,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$314,846)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,354)
Total	(\$316,200)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,086,673

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,263,196)
2023	(1,077,266)
2024	(847,751)
2025	(1,143,197)
2026	423,277
Thereafter	691,867
Total	(\$3,216,266)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,983,908	(\$3,865,476)	(\$10,202,077)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

Net Pension Liability as of 2020	\$1,535,031
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,267
- Net Difference Between Projected and Actual Investment	(6,418,558)
- Change of Assumptions	2,303,144
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,513
Pension Expense/Income	(316,200)
Contributions	(1,086,673)
Total Activity in FY 2021	(5,400,507)
Net Pension Liability as of 2021	(\$3,865,476)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,111,094 Proportionate Share: 0.0011703

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$288,164	(\$691,665)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,539	\$19,809
Net Difference Between Projected and Actual	0	1,008,889
Change of Assumptions	377,131	101,836
Changes in Proportion and Differences Between	16,502	3,903
Total	\$573,172	\$1,134,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$56,337)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,275
Total	(\$54,062)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,441

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$223,511)
2023	(190,236)
2024	(149,076)
2025	(202,060)
2026	78,081
Thereafter	125,537
Total	(\$561,265)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$712,857	(\$691,665)	(\$1,825,499)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

Net Pension Liability as of 2020	\$288,164
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,286
- Net Difference Between Projected and Actual Investment	(1,155,358)
- Change of Assumptions	418,834
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,088)
Pension Expense/Income	(54,062)
Contributions	(194,441)
Total Activity in FY 2021	(979,829)
Net Pension Liability as of 2021	(\$691,665)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$458,008 Proportionate Share: 0.0004824

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$116,475	(\$285,106)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,006	\$8,165
Net Difference Between Projected and Actual	0	415,866
Change of Assumptions	155,454	41,977
Changes in Proportion and Differences Between	5,102	914
Total	\$234,562	\$466,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,222)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,497
Total	(\$21,725)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,152

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$91,571)
2023	(78,373)
2024	(61,762)
2025	(83,812)
2026	31,684
Thereafter	51,474
Total	(\$232,360)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$293,841	(\$285,106)	(\$752,474)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

Net Pension Liability as of 2020	\$116,475
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,032
- Net Difference Between Projected and Actual Investment	(475,068)
- Change of Assumptions	171,495
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,163)
Pension Expense/Income	(21,725)
Contributions	(80,152)
Total Activity in FY 2021	(401,581)
Net Pension Liability as of 2021	(\$285,106)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$751,536 Proportionate Share: 0.0007916

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$176,570	(\$467,848)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,442	\$13,399
Net Difference Between Projected and Actual	0	682,420
Change of Assumptions	255,094	68,883
Changes in Proportion and Differences Between	14,827	4,461
Total	\$391,363	\$769,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$38,107)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,606
Total	(\$35,501)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,518

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$150,117)
2023	(127,110)
2024	(101,300)
2025	(137,110)
2026	52,344
Thereafter	85,493
Total	(\$377,800)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$482,182	(\$467,848)	(\$1,234,781)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

Net Pension Liability as of 2020	\$176,570
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,860
- Net Difference Between Projected and Actual Investment	(772,168)
- Change of Assumptions	274,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,745
Pension Expense/Income	(35,501)
Contributions	(131,518)
Total Activity in FY 2021	(644,418)
Net Pension Liability as of 2021	(\$467,848)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$678,563 Proportionate Share: 0.0007147

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$168,630	(\$422,399)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,644	\$12,097
Net Difference Between Projected and Actual	0	616,126
Change of Assumptions	230,313	62,191
Changes in Proportion and Differences Between	2,822	4,000
Total	\$342,779	\$694,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,405)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(843)
Total	(\$35,248)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,748

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$138,729)
2023	(117,898)
2024	(92,426)
2025	(124,748)
2026	46,395
Thereafter	75,771
Total	(\$351,635)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$435,340	(\$422,399)	(\$1,114,828)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

Net Pension Liability as of 2020	\$168,630
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,508
- Net Difference Between Projected and Actual Investment	(701,838)
- Change of Assumptions	252,119
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,178
Pension Expense/Income	(35,248)
Contributions	(118,748)
Total Activity in FY 2021	(591,029)
Net Pension Liability as of 2021	(\$422,399)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$647,329 Proportionate Share: 0.0006818

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$178,755	(\$402,954)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,597	\$11,540
Net Difference Between Projected and Actual	0	587,764
Change of Assumptions	219,711	59,328
Changes in Proportion and Differences Between	2,524	11,092
Total	\$326,832	\$669,724

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,821)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,015)
Total	(\$34,836)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,282

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$133,553)
2023	(113,001)
2024	(88,843)
2025	(120,234)
2026	42,941
Thereafter	69,798
Total	(\$342,892)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$415,300	(\$402,954)	(\$1,063,509)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

Net Pension Liability as of 2020	\$178,755
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(267)
- Net Difference Between Projected and Actual Investment	(678,622)
- Change of Assumptions	249,424
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,126)
Pension Expense/Income	(34,836)
Contributions	(113,282)
Total Activity in FY 2021	(581,709)
Net Pension Liability as of 2021	(\$402,954)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$687,346 Proportionate Share: 0.0007240

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$179,726	(\$427,895)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,071	\$12,255
Net Difference Between Projected and Actual	0	624,144
Change of Assumptions	233,310	63,001
Changes in Proportion and Differences Between	2,420	5,721
Total	\$346,801	\$705,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,852)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(735)
Total	(\$35,587)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,285

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,417)
2023	(119,066)
2024	(93,774)
2025	(127,006)
2026	46,400
Thereafter	75,543
Total	(\$358,320)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$441,005	(\$427,895)	(\$1,129,335)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

Net Pension Liability as of 2020	\$179,726
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,984
- Net Difference Between Projected and Actual Investment	(715,496)
- Change of Assumptions	259,834
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,071)
Pension Expense/Income	(35,587)
Contributions	(120,285)
Total Activity in FY 2021	(607,621)
Net Pension Liability as of 2021	(\$427,895)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$740,680 Proportionate Share: 0.0007801

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$188,200	(\$461,051)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,677	\$13,204
Net Difference Between Projected and Actual	0	672,506
Change of Assumptions	251,388	67,882
Changes in Proportion and Differences Between	4,890	5,986
Total	\$375,955	\$759,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$37,553)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(312)
Total	(\$37,865)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,619

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$150,817)
2023	(128,578)
2024	(100,680)
2025	(135,903)
2026	50,302
Thereafter	82,053
Total	(\$383,623)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$475,177	(\$461,051)	(\$1,216,843)

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

Net Pension Liability as of 2020	\$188,200
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,217
- Net Difference Between Projected and Actual Investment	(768,165)
- Change of Assumptions	277,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	929
Pension Expense/Income	(37,865)
Contributions	(129,619)
Total Activity in FY 2021	(649,251)
Net Pension Liability as of 2021	(\$461,051)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,441,038 Proportionate Share: 0.0036244

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$881,975	(\$2,142,076)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$556,029	\$61,348
Net Difference Between Projected and Actual	0	3,124,511
Change of Assumptions	1,167,967	315,386
Changes in Proportion and Differences Between	44,239	24,781
Total	\$1,768,235	\$3,526,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$174,474)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,269
Total	(\$173,205)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$602,236

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$697,987)
2023	(588,953)
2024	(462,812)
2025	(629,152)
2026	236,159
Thereafter	384,954
Total	(\$1,757,791)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,207,706	(\$2,142,076)	(\$5,653,539)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

Net Pension Liability as of 2020	\$881,975
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,220
- Net Difference Between Projected and Actual Investment	(3,572,804)
- Change of Assumptions	1,291,906
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,932)
Pension Expense/Income	(173,205)
Contributions	(602,236)
Total Activity in FY 2021	(3,024,051)
Net Pension Liability as of 2021	(\$2,142,076)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,664,054 Proportionate Share: 0.0049125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,188,738	(\$2,903,363)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$753,640	\$83,151
Net Difference Between Projected and Actual	0	4,234,952
Change of Assumptions	1,583,059	427,473
Changes in Proportion and Differences Between	23,082	75,540
Total	\$2,359,781	\$4,821,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$236,481)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,437)
Total	(\$251,918)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$816,209

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$963,206)
2023	(815,093)
2024	(640,470)
2025	(863,038)
2026	309,579
Thereafter	510,893
Total	(\$2,461,335)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,992,317	(\$2,903,363)	(\$7,662,789)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

Net Pension Liability as of 2020	\$1,188,738
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,873
- Net Difference Between Projected and Actual Investment	(4,839,168)
- Change of Assumptions	1,747,715
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,606
Pension Expense/Income	(251,918)
Contributions	(816,209)
Total Activity in FY 2021	(4,092,101)
Net Pension Liability as of 2021	(\$2,903,363)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$332,507 Proportionate Share: 0.0003502

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$69,637	(\$206,974)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,725	\$5,928
Net Difference Between Projected and Actual	0	301,899
Change of Assumptions	112,852	30,473
Changes in Proportion and Differences Between	8,198	2,662
Total	\$174,775	\$340,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,858)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	637
Total	(\$16,221)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,189

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$66,926)
2023	(56,916)
2024	(44,359)
2025	(60,322)
2026	23,610
Thereafter	38,726
Total	(\$166,187)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,315	(\$206,974)	(\$546,261)

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

Net Pension Liability as of 2020	\$69,637
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,441
- Net Difference Between Projected and Actual Investment	(337,294)
- Change of Assumptions	117,066
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,586
Pension Expense/Income	(16,221)
Contributions	(58,189)
Total Activity in FY 2021	(276,611)
Net Pension Liability as of 2021	(\$206,974)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$59,792 Proportionate Share: 0.0000630

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$18,332	(\$37,234)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,665	\$1,066
Net Difference Between Projected and Actual	0	54,311
Change of Assumptions	20,302	5,482
Changes in Proportion and Differences Between	1,006	3,633
Total	\$30,973	\$64,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,033)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(495)
Total	(\$3,528)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,463

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,651)
2023	(10,675)
2024	(8,555)
2025	(11,427)
2026	3,694
Thereafter	6,095
Total	(\$33,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,375	(\$37,234)	(\$98,271)

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

Net Pension Liability as of 2020	\$18,332
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(972)
- Net Difference Between Projected and Actual Investment	(63,629)
- Change of Assumptions	23,951
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(925)
Pension Expense/Income	(3,528)
Contributions	(10,463)
Total Activity in FY 2021	(55,566)
Net Pension Liability as of 2021	(\$37,234)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$10,091,036 Proportionate Share: 0.0106286

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,485,745	(\$6,281,665)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,630,563	\$179,904
Net Difference Between Projected and Actual	0	9,162,670
Change of Assumptions	3,425,079	924,873
Changes in Proportion and Differences Between	92,716	49,555
Total	\$5,148,358	\$10,317,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$511,646)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,143
Total	(\$503,503)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,765,933

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,042,434)
2023	(1,739,759)
2024	(1,365,531)
2025	(1,849,767)
2026	692,932
Thereafter	1,135,915
Total	(\$5,168,644)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,474,125	(\$6,281,665)	(\$16,579,077)

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

Net Pension Liability as of 2020	\$2,485,745
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,903
- Net Difference Between Projected and Actual Investment	(10,426,133)
- Change of Assumptions	3,738,394
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,862
Pension Expense/Income	(503,503)
Contributions	(1,765,933)
Total Activity in FY 2021	(8,767,410)
Net Pension Liability as of 2021	(\$6,281,665)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$12,976,093 Proportionate Share: 0.0136674

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,110,611	(\$8,077,642)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,096,754	\$231,340
Net Difference Between Projected and Actual	0	11,782,349
Change of Assumptions	4,404,335	1,189,302
Changes in Proportion and Differences Between	148,258	81,871
Total	\$6,649,347	\$13,284,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$657,929)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,539
Total	(\$655,390)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,270,819

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,634,315)
2023	(2,237,415)
2024	(1,753,031)
2025	(2,374,441)
2026	895,031
Thereafter	1,468,656
Total	(\$6,635,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,325,128	(\$8,077,642)	(\$21,319,165)

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

Net Pension Liability as of 2020	\$3,110,611
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241,429
- Net Difference Between Projected and Actual Investment	(13,363,422)
- Change of Assumptions	4,764,476
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,473
Pension Expense/Income	(655,390)
Contributions	(2,270,819)
Total Activity in FY 2021	(11,188,253)
Net Pension Liability as of 2021	(\$8,077,642)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,541,510 Proportionate Share: 0.0016236

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$367,708	(\$959,572)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$249,081	\$27,482
Net Difference Between Projected and Actual	0	1,399,668
Change of Assumptions	523,207	141,281
Changes in Proportion and Differences Between	21,403	3,409
Total	\$793,691	\$1,571,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$78,158)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,533
Total	(\$73,625)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,765

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$308,709)
2023	(261,953)
2024	(205,926)
2025	(282,249)
2026	106,466
Thereafter	174,222
Total	(\$778,149)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$988,972	(\$959,572)	(\$2,532,581)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

Net Pension Liability as of 2020	\$367,708
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,626
- Net Difference Between Projected and Actual Investment	(1,586,568)
- Change of Assumptions	565,087
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,965
Pension Expense/Income	(73,625)
Contributions	(269,765)
Total Activity in FY 2021	(1,327,280)
Net Pension Liability as of 2021	(\$959,572)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$475,615 Proportionate Share: 0.0005010

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$103,582	(\$296,099)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,860	\$8,480
Net Difference Between Projected and Actual	0	431,900
Change of Assumptions	161,448	43,596
Changes in Proportion and Differences Between	11,929	29,935
Total	\$250,237	\$513,911

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,117)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,537)
Total	(\$27,654)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,232

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$100,193)
2023	(85,746)
2024	(68,205)
2025	(91,015)
2026	28,932
Thereafter	52,553
Total	(\$263,674)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$305,171	(\$296,099)	(\$781,487)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

Net Pension Liability as of 2020	\$103,582
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,302
- Net Difference Between Projected and Actual Investment	(484,549)
- Change of Assumptions	169,448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,004
Pension Expense/Income	(27,654)
Contributions	(83,232)
Total Activity in FY 2021	(399,681)
Net Pension Liability as of 2021	(\$296,099)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$839,304 Proportionate Share: 0.0008840

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$196,699	(\$522,458)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,617	\$14,963
Net Difference Between Projected and Actual	0	762,076
Change of Assumptions	284,870	76,923
Changes in Proportion and Differences Between	11,459	10,049
Total	\$431,946	\$864,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,555)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	573
Total	(\$41,982)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,880

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$169,977)
2023	(145,276)
2024	(114,521)
2025	(154,037)
2026	57,347
Thereafter	94,399
Total	(\$432,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$538,465	(\$522,458)	(\$1,378,912)

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

Net Pension Liability as of 2020	\$196,699
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,962
- Net Difference Between Projected and Actual Investment	(862,055)
- Change of Assumptions	305,926
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,872
Pension Expense/Income	(41,982)
Contributions	(146,880)
Total Activity in FY 2021	(719,157)
Net Pension Liability as of 2021	(\$522,458)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,900,669 Proportionate Share: 0.0020019

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$456,673	(\$1,183,153)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307,117	\$33,885
Net Difference Between Projected and Actual	0	1,725,792
Change of Assumptions	645,115	174,200
Changes in Proportion and Differences Between	36,783	17,301
Total	\$989,015	\$1,951,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$96,369)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,744
Total	(\$94,625)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,613

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$384,483)
2023	(326,417)
2024	(255,408)
2025	(345,988)
2026	132,837
Thereafter	217,296
Total	(\$962,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,219,403	(\$1,183,153)	(\$3,122,674)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

Net Pension Liability as of 2020	\$456,673
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,812
- Net Difference Between Projected and Actual Investment	(1,957,911)
- Change of Assumptions	698,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,120
Pension Expense/Income	(94,625)
Contributions	(332,613)
Total Activity in FY 2021	(1,639,826)
Net Pension Liability as of 2021	(\$1,183,153)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,233,558 Proportionate Share: 0.0012993

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$319,147	(\$767,906)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$199,329	\$21,992
Net Difference Between Projected and Actual	0	1,120,096
Change of Assumptions	418,701	113,062
Changes in Proportion and Differences Between	18,846	10,563
Total	\$636,876	\$1,265,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$62,546)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	547
Total	(\$61,999)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,872

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$250,124)
2023	(212,154)
2024	(166,008)
2025	(224,977)
2026	85,520
Thereafter	138,906
Total	(\$628,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$791,434	(\$767,906)	(\$2,026,720)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

Net Pension Liability as of 2020	\$319,147
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,718
- Net Difference Between Projected and Actual Investment	(1,282,313)
- Change of Assumptions	464,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,198)
Pension Expense/Income	(61,999)
Contributions	(215,872)
Total Activity in FY 2021	(1,087,053)
Net Pension Liability as of 2021	(\$767,906)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,206,223 Proportionate Share: 0.0033770

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$849,754	(\$1,995,859)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$518,075	\$57,161
Net Difference Between Projected and Actual	0	2,911,233
Change of Assumptions	1,088,242	293,858
Changes in Proportion and Differences Between	16,620	14,800
Total	\$1,622,937	\$3,277,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$162,564)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,884
Total	(\$158,680)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$561,093

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$647,641)
2023	(552,744)
2024	(435,562)
2025	(590,353)
2026	218,125
Thereafter	354,060
Total	(\$1,654,115)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,057,008	(\$1,995,859)	(\$5,267,631)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

Net Pension Liability as of 2020	\$849,754
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,275
- Net Difference Between Projected and Actual Investment	(3,343,149)
- Change of Assumptions	1,217,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,626)
Pension Expense/Income	(158,680)
Contributions	(561,093)
Total Activity in FY 2021	(2,845,613)
Net Pension Liability as of 2021	(\$1,995,859)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,386,965 Proportionate Share: 0.0025141

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$618,723	(\$1,485,872)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$385,695	\$42,555
Net Difference Between Projected and Actual	0	2,167,347
Change of Assumptions	810,172	218,770
Changes in Proportion and Differences Between	4,989	14,646
Total	\$1,200,856	\$2,443,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$121,025)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,616)
Total	(\$122,641)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$417,723

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$486,661)
2023	(414,935)
2024	(326,108)
2025	(440,102)
2026	161,642
Thereafter	263,702
Total	(\$1,242,462)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,531,396	(\$1,485,872)	(\$3,921,632)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

Net Pension Liability as of 2020	\$618,723
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,117
- Net Difference Between Projected and Actual Investment	(2,481,834)
- Change of Assumptions	899,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,112)
Pension Expense/Income	(122,641)
Contributions	(417,723)
Total Activity in FY 2021	(2,104,595)
Net Pension Liability as of 2021	(\$1,485,872)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$271,948 Proportionate Share: 0.0002864

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$72,114	(\$169,267)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,937	\$4,848
Net Difference Between Projected and Actual	0	246,899
Change of Assumptions	92,293	24,922
Changes in Proportion and Differences Between	4,411	6,690
Total	\$140,641	\$283,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,787)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,931)
Total	(\$16,718)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,591

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$58,188)
2023	(46,827)
2024	(36,235)
2025	(49,999)
2026	18,521
Thereafter	30,010
Total	(\$142,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,453	(\$169,267)	(\$446,743)

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

Net Pension Liability as of 2020	\$72,114
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,439
- Net Difference Between Projected and Actual Investment	(283,553)
- Change of Assumptions	103,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,750
Pension Expense/Income	(16,718)
Contributions	(47,591)
Total Activity in FY 2021	(241,381)
Net Pension Liability as of 2021	(\$169,267)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$111,401 Proportionate Share: 0.0001173

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,049	(\$69,326)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,995	\$1,985
Net Difference Between Projected and Actual	0	101,122
Change of Assumptions	37,800	10,207
Changes in Proportion and Differences Between	871	1,489
Total	\$56,666	\$114,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,647)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(231)
Total	(\$5,878)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,495

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,861)
2023	(19,465)
2024	(15,268)
2025	(20,538)
2026	7,532
Thereafter	12,463
Total	(\$58,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,450	(\$69,326)	(\$182,971)

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

Net Pension Liability as of 2020	\$27,049
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,888
- Net Difference Between Projected and Actual Investment	(114,870)
- Change of Assumptions	41,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	913
Pension Expense/Income	(5,878)
Contributions	(19,495)
Total Activity in FY 2021	(96,375)
Net Pension Liability as of 2021	(\$69,326)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,171,329 Proportionate Share: 0.0012337

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$285,930	(\$729,136)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,265	\$20,882
Net Difference Between Projected and Actual	0	1,063,544
Change of Assumptions	397,561	107,353
Changes in Proportion and Differences Between	20,351	1,328
Total	\$607,177	\$1,193,107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$59,389)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,740
Total	(\$54,649)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,984

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$233,279)
2023	(199,116)
2024	(156,611)
2025	(213,109)
2026	82,519
Thereafter	133,666
Total	(\$585,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$751,475	(\$729,136)	(\$1,924,393)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

Net Pension Liability as of 2020	\$285,930
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,104
- Net Difference Between Projected and Actual Investment	(1,208,878)
- Change of Assumptions	432,634
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,707
Pension Expense/Income	(54,649)
Contributions	(204,984)
Total Activity in FY 2021	(1,015,066)
Net Pension Liability as of 2021	(\$729,136)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$635,338 Proportionate Share: 0.0006692

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$166,930	(\$395,507)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,664	\$11,327
Net Difference Between Projected and Actual	0	576,902
Change of Assumptions	215,650	58,232
Changes in Proportion and Differences Between	8,440	3,224
Total	\$326,754	\$649,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,214)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,851
Total	(\$30,363)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,185

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$127,258)
2023	(108,293)
2024	(85,572)
2025	(116,416)
2026	43,732
Thereafter	70,876
Total	(\$322,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$407,625	(\$395,507)	(\$1,043,855)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

Net Pension Liability as of 2020	\$166,930
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,186
- Net Difference Between Projected and Actual Investment	(661,750)
- Change of Assumptions	240,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,894)
Pension Expense/Income	(30,363)
Contributions	(111,185)
Total Activity in FY 2021	(562,437)
Net Pension Liability as of 2021	(\$395,507)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,398,618 Proportionate Share: 0.0056862

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,419,697	(\$3,360,631)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$872,336	\$96,247
Net Difference Between Projected and Actual	0	4,901,941
Change of Assumptions	1,832,384	494,798
Changes in Proportion and Differences Between	45,476	24,609
Total	\$2,750,196	\$5,517,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$273,726)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,296
Total	(\$262,430)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$944,338

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,085,743)
2023	(927,766)
2024	(731,433)
2025	(991,350)
2026	369,421
Thereafter	599,472
Total	(\$2,767,399)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,463,595	(\$3,360,631)	(\$8,869,648)

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

Net Pension Liability as of 2020	\$1,419,697
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,894
- Net Difference Between Projected and Actual Investment	(5,623,550)
- Change of Assumptions	2,044,759
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,663)
Pension Expense/Income	(262,430)
Contributions	(944,338)
Total Activity in FY 2021	(4,780,328)
Net Pension Liability as of 2021	(\$3,360,631)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$6,101,045 Proportionate Share: 0.0064261

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,561,084	(\$3,797,923)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$985,846	\$108,771
Net Difference Between Projected and Actual	0	5,539,792
Change of Assumptions	2,070,818	559,183
Changes in Proportion and Differences Between	29,799	12,229
Total	\$3,086,463	\$6,219,975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$309,343)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,423
Total	(\$303,920)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,067,696

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,234,367)
2023	(1,052,289)
2024	(827,033)
2025	(1,119,158)
2026	418,637
Thereafter	680,698
Total	(\$3,133,512)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,914,285	(\$3,797,923)	(\$10,023,785)

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

Net Pension Liability as of 2020	\$1,561,084
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,065
- Net Difference Between Projected and Actual Investment	(6,333,266)
- Change of Assumptions	2,289,235
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,425)
Pension Expense/Income	(303,920)
Contributions	(1,067,696)
Total Activity in FY 2021	(5,359,007)
Net Pension Liability as of 2021	(\$3,797,923)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,224,865 Proportionate Share: 0.0012901

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$322,473	(\$762,469)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,918	\$21,837
Net Difference Between Projected and Actual	0	1,112,165
Change of Assumptions	415,736	112,261
Changes in Proportion and Differences Between	7,275	17,511
Total	\$620,929	\$1,263,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$62,104)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,815)
Total	(\$64,919)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,354

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$251,715)
2023	(214,641)
2024	(168,413)
2025	(225,602)
2026	82,839
Thereafter	134,687
Total	(\$642,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$785,830	(\$762,469)	(\$2,012,369)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

Net Pension Liability as of 2020	\$322,473
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,725
- Net Difference Between Projected and Actual Investment	(1,276,073)
- Change of Assumptions	464,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,424)
Pension Expense/Income	(64,919)
Contributions	(214,354)
Total Activity in FY 2021	(1,084,942)
Net Pension Liability as of 2021	(\$762,469)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,317,465 Proportionate Share: 0.0013876

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$331,724	(\$820,093)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,876	\$23,487
Net Difference Between Projected and Actual	0	1,196,218
Change of Assumptions	447,156	120,745
Changes in Proportion and Differences Between	9,668	11,774
Total	\$669,700	\$1,352,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$66,797)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,088)
Total	(\$67,885)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,558

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$268,797)
2023	(228,953)
2024	(179,564)
2025	(241,712)
2026	89,956
Thereafter	146,546
Total	(\$682,524)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$845,219	(\$820,093)	(\$2,164,455)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

Net Pension Liability as of 2020	\$331,724
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,203
- Net Difference Between Projected and Actual Investment	(1,364,828)
- Change of Assumptions	491,648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,603
Pension Expense/Income	(67,885)
Contributions	(230,558)
Total Activity in FY 2021	(1,151,817)
Net Pension Liability as of 2021	(\$820,093)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$87,613 Proportionate Share: 0.0000923

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,508	(\$54,551)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,160	\$1,562
Net Difference Between Projected and Actual	0	79,570
Change of Assumptions	29,744	8,032
Changes in Proportion and Differences Between	2,470	35,121
Total	\$46,374	\$124,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,443)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,180)
Total	(\$11,623)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,332

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,986)
2023	(21,233)
2024	(17,071)
2025	(20,938)
2026	1,262
Thereafter	5,055
Total	(\$77,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,222	(\$54,551)	(\$143,975)

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

Net Pension Liability as of 2020	\$22,508
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	847
- Net Difference Between Projected and Actual Investment	(91,011)
- Change of Assumptions	32,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,136
Pension Expense/Income	(11,623)
Contributions	(15,332)
Total Activity in FY 2021	(77,059)
Net Pension Liability as of 2021	(\$54,551)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,710,360 Proportionate Share: 0.0028547

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$702,880	(\$1,687,171)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$437,948	\$48,320
Net Difference Between Projected and Actual	0	2,460,971
Change of Assumptions	919,930	248,409
Changes in Proportion and Differences Between	21,938	26,998
Total	\$1,379,816	\$2,784,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$137,421)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,168
Total	(\$135,253)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$474,310

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$548,593)
2023	(467,352)
2024	(370,534)
2025	(500,724)
2026	182,627
Thereafter	299,694
Total	(\$1,404,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,738,864	(\$1,687,171)	(\$4,452,919)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

Net Pension Liability as of 2020	\$702,880
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,668
- Net Difference Between Projected and Actual Investment	(2,818,233)
- Change of Assumptions	1,021,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,559)
Pension Expense/Income	(135,253)
Contributions	(474,310)
Total Activity in FY 2021	(2,390,051)
Net Pension Liability as of 2021	(\$1,687,171)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,224,393 Proportionate Share: 0.0033962

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$847,618	(\$2,007,206)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$521,021	\$57,486
Net Difference Between Projected and Actual	0	2,927,785
Change of Assumptions	1,094,429	295,529
Changes in Proportion and Differences Between	7,789	47,602
Total	\$1,623,239	\$3,328,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$163,488)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,639)
Total	(\$171,127)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$564,265

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$662,868)
2023	(566,466)
2024	(445,146)
2025	(598,119)
2026	214,686
Thereafter	352,750
Total	(\$1,705,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,068,704	(\$2,007,206)	(\$5,297,580)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

Net Pension Liability as of 2020	\$847,618
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,011
- Net Difference Between Projected and Actual Investment	(3,358,615)
- Change of Assumptions	1,221,112
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,940)
Pension Expense/Income	(171,127)
Contributions	(564,265)
Total Activity in FY 2021	(2,854,824)
Net Pension Liability as of 2021	(\$2,007,206)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,798,798 Proportionate Share: 0.0040012

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$980,288	(\$2,364,770)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$613,835	\$67,726
Net Difference Between Projected and Actual	0	3,449,342
Change of Assumptions	1,289,391	348,174
Changes in Proportion and Differences Between	43,436	13,665
Total	\$1,946,662	\$3,878,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$192,612)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,852
Total	(\$181,760)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$664,788

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$761,101)
2023	(649,484)
2024	(512,360)
2025	(696,235)
2026	261,715
Thereafter	425,220
Total	(\$1,932,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,437,223	(\$2,364,770)	(\$6,241,292)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

Net Pension Liability as of 2020	\$980,288
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,321
- Net Difference Between Projected and Actual Investment	(3,947,606)
- Change of Assumptions	1,429,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,738)
Pension Expense/Income	(181,760)
Contributions	(664,788)
Total Activity in FY 2021	(3,345,058)
Net Pension Liability as of 2021	(\$2,364,770)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,917,076 Proportionate Share: 0.0030725

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$735,222	(\$1,815,894)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,361	\$52,006
Net Difference Between Projected and Actual	0	2,648,731
Change of Assumptions	990,117	267,361
Changes in Proportion and Differences Between	34,255	10,664
Total	\$1,495,733	\$2,978,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$147,906)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,119
Total	(\$142,787)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,487

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$587,660)
2023	(499,414)
2024	(392,516)
2025	(533,517)
2026	201,610
Thereafter	328,468
Total	(\$1,483,029)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,871,531	(\$1,815,894)	(\$4,792,655)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

Net Pension Liability as of 2020	\$735,222
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,510
- Net Difference Between Projected and Actual Investment	(3,022,432)
- Change of Assumptions	1,088,981
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99
Pension Expense/Income	(142,787)
Contributions	(510,487)
Total Activity in FY 2021	(2,551,116)
Net Pension Liability as of 2021	(\$1,815,894)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,013,415 Proportionate Share: 0.0010674

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$251,792	(\$630,850)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,753	\$18,067
Net Difference Between Projected and Actual	0	920,181
Change of Assumptions	343,971	92,882
Changes in Proportion and Differences Between	9,017	6,258
Total	\$516,741	\$1,037,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$51,383)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,509
Total	(\$48,874)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,347

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$203,424)
2023	(175,027)
2024	(138,076)
2025	(186,314)
2026	69,130
Thereafter	113,064
Total	(\$520,647)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$650,178	(\$630,850)	(\$1,664,989)

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

Net Pension Liability as of 2020	\$251,792
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,231
- Net Difference Between Projected and Actual Investment	(1,048,163)
- Change of Assumptions	376,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,001
Pension Expense/Income	(48,874)
Contributions	(177,347)
Total Activity in FY 2021	(882,642)
Net Pension Liability as of 2021	(\$630,850)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$537,615 Proportionate Share: 0.0005663

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$134,273	(\$334,692)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,878	\$9,585
Net Difference Between Projected and Actual	0	488,194
Change of Assumptions	182,491	49,278
Changes in Proportion and Differences Between	3,407	876
Total	\$272,776	\$547,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,261)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	425
Total	(\$26,836)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,082

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$108,830)
2023	(92,644)
2024	(72,695)
2025	(98,421)
2026	37,093
Thereafter	60,340
Total	(\$275,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$344,946	(\$334,692)	(\$883,346)

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

Net Pension Liability as of 2020	\$134,273
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,192
- Net Difference Between Projected and Actual Investment	(556,443)
- Change of Assumptions	200,097
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,107
Pension Expense/Income	(26,836)
Contributions	(94,082)
Total Activity in FY 2021	(468,965)
Net Pension Liability as of 2021	(\$334,692)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$335,225 Proportionate Share: 0.0003531

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$81,608	(\$208,687)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,170	\$5,977
Net Difference Between Projected and Actual	0	304,399
Change of Assumptions	113,787	30,726
Changes in Proportion and Differences Between	3,719	8,883
Total	\$171,676	\$349,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,998)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,953)
Total	(\$18,951)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,665

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$70,076)
2023	(59,433)
2024	(46,350)
2025	(62,204)
2026	22,465
Thereafter	37,289
Total	(\$178,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$215,081	(\$208,687)	(\$550,785)

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

Net Pension Liability as of 2020	\$81,608
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,588
- Net Difference Between Projected and Actual Investment	(345,879)
- Change of Assumptions	123,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,901
Pension Expense/Income	(18,951)
Contributions	(58,665)
Total Activity in FY 2021	(290,295)
Net Pension Liability as of 2021	(\$208,687)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$114,385 Proportionate Share: 0.0001205

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,766	(\$71,217)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,486	\$2,040
Net Difference Between Projected and Actual	0	103,880
Change of Assumptions	38,831	10,486
Changes in Proportion and Differences Between	2,320	7,478
Total	\$59,637	\$123,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,801)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,118)
Total	(\$6,919)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,017

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,368)
2023	(21,031)
2024	(16,596)
2025	(21,701)
2026	7,169
Thereafter	12,280
Total	(\$64,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,399	(\$71,217)	(\$187,963)

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

Net Pension Liability as of 2020	\$24,766
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,516
- Net Difference Between Projected and Actual Investment	(116,468)
- Change of Assumptions	40,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,224
Pension Expense/Income	(6,919)
Contributions	(20,017)
Total Activity in FY 2021	(95,983)
Net Pension Liability as of 2021	(\$71,217)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,313,182 Proportionate Share: 0.0024364

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$594,199	(\$1,439,950)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$373,775	\$41,240
Net Difference Between Projected and Actual	0	2,100,364
Change of Assumptions	785,133	212,009
Changes in Proportion and Differences Between	7,027	1,327
Total	\$1,165,935	\$2,354,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$117,285)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,696
Total	(\$114,589)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,806

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$467,360)
2023	(398,039)
2024	(313,618)
2025	(425,212)
2026	158,082
Thereafter	257,142
Total	(\$1,189,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,484,067	(\$1,439,950)	(\$3,800,431)

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

Net Pension Liability as of 2020	\$594,199
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,316
- Net Difference Between Projected and Actual Investment	(2,402,386)
- Change of Assumptions	869,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,788)
Pension Expense/Income	(114,589)
Contributions	(404,806)
Total Activity in FY 2021	(2,034,149)
Net Pension Liability as of 2021	(\$1,439,950)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,663,471 Proportionate Share: 0.0049119

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,246,769	(\$2,903,008)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$753,548	\$83,141
Net Difference Between Projected and Actual	0	4,234,435
Change of Assumptions	1,582,865	427,421
Changes in Proportion and Differences Between	62,390	51,170
Total	\$2,398,803	\$4,796,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$236,452)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,449)
Total	(\$247,901)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$816,113

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$959,105)
2023	(804,343)
2024	(627,604)
2025	(851,815)
2026	324,890
Thereafter	520,613
Total	(\$2,397,364)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,991,951	(\$2,903,008)	(\$7,661,853)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

Net Pension Liability as of 2020	\$1,246,769
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,495
- Net Difference Between Projected and Actual Investment	(4,868,148)
- Change of Assumptions	1,776,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,589)
Pension Expense/Income	(247,901)
Contributions	(816,113)
Total Activity in FY 2021	(4,149,777)
Net Pension Liability as of 2021	(\$2,903,008)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,977,743 Proportionate Share: 0.0041896

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,108,102	(\$2,476,118)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$642,738	\$70,915
Net Difference Between Projected and Actual	0	3,611,757
Change of Assumptions	1,350,103	364,568
Changes in Proportion and Differences Between	18,667	75,374
Total	\$2,011,508	\$4,122,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$201,681)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,331)
Total	(\$226,012)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$696,110

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$832,630)
2023	(699,166)
2024	(544,955)
2025	(734,922)
2026	267,480
Thereafter	433,087
Total	(\$2,111,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,551,982	(\$2,476,118)	(\$6,535,169)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

Net Pension Liability as of 2020	\$1,108,102
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,694)
- Net Difference Between Projected and Actual Investment	(4,174,987)
- Change of Assumptions	1,537,498
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,915)
Pension Expense/Income	(226,012)
Contributions	(696,110)
Total Activity in FY 2021	(3,584,220)
Net Pension Liability as of 2021	(\$2,476,118)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,926,461 Proportionate Share: 0.0020291

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$474,446	(\$1,199,229)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$311,290	\$34,345
Net Difference Between Projected and Actual	0	1,749,240
Change of Assumptions	653,880	176,567
Changes in Proportion and Differences Between	19,347	22,494
Total	\$984,517	\$1,982,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$97,678)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,160
Total	(\$96,518)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$337,128

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$390,314)
2023	(333,659)
2024	(262,680)
2025	(356,781)
2026	130,251
Thereafter	215,054
Total	(\$998,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,235,972	(\$1,199,229)	(\$3,165,102)

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

Net Pension Liability as of 2020	\$474,446
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,247
- Net Difference Between Projected and Actual Investment	(1,990,393)
- Change of Assumptions	713,642
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,475
Pension Expense/Income	(96,518)
Contributions	(337,128)
Total Activity in FY 2021	(1,673,675)
Net Pension Liability as of 2021	(\$1,199,229)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$9,757,118 Proportionate Share: 0.0102769

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,340,182	(\$6,073,805)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,576,608	\$173,951
Net Difference Between Projected and Actual	0	8,859,477
Change of Assumptions	3,311,743	894,269
Changes in Proportion and Differences Between	109,115	120,562
Total	\$4,997,466	\$10,048,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$494,716)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,041)
Total	(\$505,757)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,707,500

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,993,764)
2023	(1,689,400)
2024	(1,324,040)
2025	(1,793,941)
2026	659,543
Thereafter	1,090,809
Total	(\$5,050,793)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,259,896	(\$6,073,805)	(\$16,030,476)

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

Net Pension Liability as of 2020	\$2,340,182
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,897
- Net Difference Between Projected and Actual Investment	(10,048,953)
- Change of Assumptions	3,583,154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,172
Pension Expense/Income	(505,757)
Contributions	(1,707,500)
Total Activity in FY 2021	(8,413,987)
Net Pension Liability as of 2021	(\$6,073,805)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$9,555,531 Proportionate Share: 0.0100646

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,213,994	(\$5,948,332)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,544,039	\$170,358
Net Difference Between Projected and Actual	0	8,676,459
Change of Assumptions	3,243,329	875,795
Changes in Proportion and Differences Between	142,714	46,161
Total	\$4,930,082	\$9,768,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$484,496)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,641
Total	(\$470,855)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,672,208

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,928,126)
2023	(1,637,298)
2024	(1,282,042)
2025	(1,741,938)
2026	662,280
Thereafter	1,088,433
Total	(\$4,838,691)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,130,580	(\$5,948,332)	(\$15,699,318)

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

Net Pension Liability as of 2020	\$2,213,994
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	217,800
- Net Difference Between Projected and Actual Investment	(9,801,796)
- Change of Assumptions	3,470,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,375
Pension Expense/Income	(470,855)
Contributions	(1,672,208)
Total Activity in FY 2021	(8,162,326)
Net Pension Liability as of 2021	(\$5,948,332)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$733,591 Proportionate Share: 0.0007727

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$185,165	(\$456,678)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,542	\$13,079
Net Difference Between Projected and Actual	0	666,127
Change of Assumptions	249,003	67,238
Changes in Proportion and Differences Between	4,776	8,064
Total	\$372,321	\$754,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$37,197)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(666)
Total	(\$37,863)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,377

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$149,743)
2023	(127,419)
2024	(100,131)
2025	(135,274)
2026	49,428
Thereafter	80,952
Total	(\$382,187)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,669	(\$456,678)	(\$1,205,300)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

Net Pension Liability as of 2020	\$185,165
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,792
- Net Difference Between Projected and Actual Investment	(760,243)
- Change of Assumptions	273,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,849
Pension Expense/Income	(37,863)
Contributions	(128,377)
Total Activity in FY 2021	(641,843)
Net Pension Liability as of 2021	(\$456,678)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$868,946 Proportionate Share: 0.0009152

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$215,346	(\$540,897)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,403	\$15,491
Net Difference Between Projected and Actual	0	788,973
Change of Assumptions	294,924	79,638
Changes in Proportion and Differences Between	9,077	10,198
Total	\$444,404	\$894,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,056)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,200
Total	(\$42,856)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,064

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$175,371)
2023	(150,127)
2024	(118,631)
2025	(160,298)
2026	58,542
Thereafter	95,989
Total	(\$449,896)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$557,469	(\$540,897)	(\$1,427,579)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

Net Pension Liability as of 2020	\$215,346
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,484
- Net Difference Between Projected and Actual Investment	(898,430)
- Change of Assumptions	322,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,069
Pension Expense/Income	(42,856)
Contributions	(152,064)
Total Activity in FY 2021	(756,243)
Net Pension Liability as of 2021	(\$540,897)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$18,675,974 Proportionate Share: 0.0196709

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,740,288	(\$11,625,802)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,017,768	\$332,958
Net Difference Between Projected and Actual	0	16,957,827
Change of Assumptions	6,338,970	1,711,711
Changes in Proportion and Differences Between	76,511	75,213
Total	\$9,433,249	\$19,077,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$946,929)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,791)
Total	(\$953,720)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,268,742

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,801,900)
2023	(3,234,101)
2024	(2,542,830)
2025	(3,428,952)
2026	1,280,821
Thereafter	2,082,502
Total	(\$9,644,460)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,981,998	(\$11,625,802)	(\$30,683,755)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

Net Pension Liability as of 2020	\$4,740,288
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	210,004
- Net Difference Between Projected and Actual Investment	(19,367,238)
- Change of Assumptions	6,988,470
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,136
Pension Expense/Income	(953,720)
Contributions	(3,268,742)
Total Activity in FY 2021	(16,366,090)
Net Pension Liability as of 2021	(\$11,625,802)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$17,929,910 Proportionate Share: 0.0188851

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,531,692	(\$11,161,383)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,897,216	\$319,657
Net Difference Between Projected and Actual	0	16,280,407
Change of Assumptions	6,085,745	1,643,332
Changes in Proportion and Differences Between	109,549	89,507
Total	\$9,092,510	\$18,332,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$909,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,597
Total	(\$898,505)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,137,280

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,632,907)
2023	(3,094,832)
2024	(2,440,428)
2025	(3,295,539)
2026	1,226,415
Thereafter	1,996,898
Total	(\$9,240,393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,503,349	(\$11,161,383)	(\$29,458,021)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

Net Pension Liability as of 2020	\$4,531,692
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,656
- Net Difference Between Projected and Actual Investment	(18,583,792)
- Change of Assumptions	6,699,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,127
Pension Expense/Income	(898,505)
Contributions	(3,137,280)
Total Activity in FY 2021	(15,693,075)
Net Pension Liability as of 2021	(\$11,161,383)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$30,194,290 Proportionate Share: 0.0318028

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,571,840	(\$18,795,941)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,878,957	\$538,307
Net Difference Between Projected and Actual	0	27,416,457
Change of Assumptions	10,248,489	2,767,397
Changes in Proportion and Differences Between	189,144	120,196
Total	\$15,316,590	\$30,842,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,530,942)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,695)
Total	(\$1,542,637)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,283,969

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,147,412)
2023	(5,210,220)
2024	(4,087,692)
2025	(5,529,066)
2026	2,071,825
Thereafter	3,376,798
Total	(\$15,525,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,371,818	(\$18,795,941)	(\$49,607,762)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

Net Pension Liability as of 2020	\$7,571,840
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	387,549
- Net Difference Between Projected and Actual Investment	(31,265,099)
- Change of Assumptions	11,252,742
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,633
Pension Expense/Income	(1,542,637)
Contributions	(5,283,969)
Total Activity in FY 2021	(26,367,781)
Net Pension Liability as of 2021	(\$18,795,941)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$22,105,776 Proportionate Share: 0.0232834

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,568,457	(\$13,760,845)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,571,972	\$394,105
Net Difference Between Projected and Actual	0	20,072,080
Change of Assumptions	7,503,102	2,026,061
Changes in Proportion and Differences Between	195,924	68,773
Total	\$11,270,998	\$22,561,019

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,120,830)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,726
Total	(\$1,111,104)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,868,475

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,482,345)
2023	(3,800,892)
2024	(2,984,258)
2025	(4,032,447)
2026	1,529,083
Thereafter	2,480,838
Total	(\$11,290,021)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,182,455	(\$13,760,845)	(\$36,318,732)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

Net Pension Liability as of 2020	\$5,568,457
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	270,691
- Net Difference Between Projected and Actual Investment	(22,902,436)
- Change of Assumptions	8,250,775
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,247
Pension Expense/Income	(1,111,104)
Contributions	(3,868,475)
Total Activity in FY 2021	(19,329,302)
Net Pension Liability as of 2021	(\$13,760,845)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,960,193 Proportionate Share: 0.0020646

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$454,391	(\$1,220,210)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316,736	\$34,946
Net Difference Between Projected and Actual	0	1,779,844
Change of Assumptions	665,320	179,656
Changes in Proportion and Differences Between	27,162	17,964
Total	\$1,009,218	\$2,012,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$99,387)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,447
Total	(\$95,940)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$343,037

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$394,877)
2023	(337,238)
2024	(265,576)
2025	(360,409)
2026	133,922
Thereafter	220,986
Total	(\$1,003,192)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,257,595	(\$1,220,210)	(\$3,220,477)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

Net Pension Liability as of 2020	\$454,391
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,562
- Net Difference Between Projected and Actual Investment	(2,010,803)
- Change of Assumptions	712,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,614
Pension Expense/Income	(95,940)
Contributions	(343,037)
Total Activity in FY 2021	(1,674,601)
Net Pension Liability as of 2021	(\$1,220,210)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,100,843 Proportionate Share: 0.0022128

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$530,292	(\$1,307,799)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$339,472	\$37,455
Net Difference Between Projected and Actual	0	1,907,604
Change of Assumptions	713,077	192,552
Changes in Proportion and Differences Between	15,554	2,072
Total	\$1,068,103	\$2,139,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$106,521)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,775
Total	(\$101,746)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$367,646

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$422,140)
2023	(359,642)
2024	(283,735)
2025	(385,468)
2026	144,353
Thereafter	235,052
Total	(\$1,071,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,347,867	(\$1,307,799)	(\$3,451,648)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

Net Pension Liability as of 2020	\$530,292
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,163
- Net Difference Between Projected and Actual Investment	(2,177,143)
- Change of Assumptions	784,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,391)
Pension Expense/Income	(101,746)
Contributions	(367,646)
Total Activity in FY 2021	(1,838,091)
Net Pension Liability as of 2021	(\$1,307,799)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,337,728 Proportionate Share: 0.0035155

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$866,387	(\$2,077,714)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$539,323	\$59,505
Net Difference Between Projected and Actual	0	3,030,631
Change of Assumptions	1,132,874	305,910
Changes in Proportion and Differences Between	20,643	11,801
Total	\$1,692,840	\$3,407,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$169,231)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,396
Total	(\$162,835)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$584,100

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$671,851)
2023	(572,925)
2024	(453,460)
2025	(614,155)
2026	227,418
Thereafter	369,966
Total	(\$1,715,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,141,372	(\$2,077,714)	(\$5,483,671)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

Net Pension Liability as of 2020	\$866,387
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,495
- Net Difference Between Projected and Actual Investment	(3,471,001)
- Change of Assumptions	1,258,524
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,184)
Pension Expense/Income	(162,835)
Contributions	(584,100)
Total Activity in FY 2021	(2,944,101)
Net Pension Liability as of 2021	(\$2,077,714)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,090,243 Proportionate Share: 0.0032549

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$815,664	(\$1,923,696)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$499,343	\$55,094
Net Difference Between Projected and Actual	0	2,805,974
Change of Assumptions	1,048,895	283,233
Changes in Proportion and Differences Between	6,256	24,691
Total	\$1,554,494	\$3,168,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$156,686)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,682)
Total	(\$161,368)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$540,790

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$632,650)
2023	(537,107)
2024	(422,425)
2025	(570,650)
2026	208,832
Thereafter	339,502
Total	(\$1,614,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,982,635	(\$1,923,696)	(\$5,077,173)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

Net Pension Liability as of 2020	\$815,664
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,408
- Net Difference Between Projected and Actual Investment	(3,220,563)
- Change of Assumptions	1,171,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,004)
Pension Expense/Income	(161,368)
Contributions	(540,790)
Total Activity in FY 2021	(2,739,360)
Net Pension Liability as of 2021	(\$1,923,696)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$647,640 Proportionate Share: 0.0006821

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$164,332	(\$403,132)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,643	\$11,546
Net Difference Between Projected and Actual	0	588,023
Change of Assumptions	219,808	59,355
Changes in Proportion and Differences Between	3,472	883
Total	\$327,923	\$659,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,835)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,264
Total	(\$31,571)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,337

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$130,335)
2023	(111,361)
2024	(87,888)
2025	(119,028)
2026	44,443
Thereafter	72,285
Total	(\$331,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$415,483	(\$403,132)	(\$1,063,977)

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

Net Pension Liability as of 2020	\$164,332
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,302
- Net Difference Between Projected and Actual Investment	(671,550)
- Change of Assumptions	242,309
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(617)
Pension Expense/Income	(31,571)
Contributions	(113,337)
Total Activity in FY 2021	(567,464)
Net Pension Liability as of 2021	(\$403,132)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$7,945,691 Proportionate Share: 0.0083690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,230,432	(\$4,946,207)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,283,912	\$141,657
Net Difference Between Projected and Actual	0	7,214,721
Change of Assumptions	2,696,920	728,249
Changes in Proportion and Differences Between	42,052	202,503
Total	\$4,022,884	\$8,287,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$402,872)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,299)
Total	(\$435,171)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,390,425

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,646,931)
2023	(1,407,183)
2024	(1,106,045)
2025	(1,478,917)
2026	524,534
Thereafter	850,296
Total	(\$4,264,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,097,751	(\$4,946,207)	(\$13,054,428)

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

Net Pension Liability as of 2020	\$2,230,432
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,208)
- Net Difference Between Projected and Actual Investment	(8,348,413)
- Change of Assumptions	3,079,684
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,106)
Pension Expense/Income	(435,171)
Contributions	(1,390,425)
Total Activity in FY 2021	(7,176,639)
Net Pension Liability as of 2021	(\$4,946,207)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$8,195,679 Proportionate Share: 0.0086323

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,343,338	(\$5,101,821)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,324,305	\$146,114
Net Difference Between Projected and Actual	0	7,441,706
Change of Assumptions	2,781,769	751,160
Changes in Proportion and Differences Between	52,752	208,205
Total	\$4,158,826	\$8,547,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$415,547)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,517)
Total	(\$435,064)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,435,810

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,684,948)
2023	(1,450,820)
2024	(1,139,553)
2025	(1,527,768)
2026	539,783
Thereafter	874,947
Total	(\$4,388,359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,258,133	(\$5,101,821)	(\$13,465,138)

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

Net Pension Liability as of 2020	\$2,343,338
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,217)
- Net Difference Between Projected and Actual Investment	(8,632,786)
- Change of Assumptions	3,197,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94,143)
Pension Expense/Income	(435,064)
Contributions	(1,435,810)
Total Activity in FY 2021	(7,445,159)
Net Pension Liability as of 2021	(\$5,101,821)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$454,138 Proportionate Share: 0.0004783

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$111,934	(\$282,683)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,377	\$8,096
Net Difference Between Projected and Actual	0	412,331
Change of Assumptions	154,133	41,620
Changes in Proportion and Differences Between	3,061	2,670
Total	\$230,571	\$464,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,025)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61
Total	(\$22,964)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,475

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$92,216)
2023	(78,622)
2024	(61,805)
2025	(83,357)
2026	31,072
Thereafter	50,782
Total	(\$234,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,344	(\$282,683)	(\$746,079)

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

Net Pension Liability as of 2020	\$111,934
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,843
- Net Difference Between Projected and Actual Investment	(469,225)
- Change of Assumptions	168,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,935
Pension Expense/Income	(22,964)
Contributions	(79,475)
Total Activity in FY 2021	(394,617)
Net Pension Liability as of 2021	(\$282,683)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,465,802 Proportionate Share: 0.0036504

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$903,561	(\$2,157,442)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$560,018	\$61,788
Net Difference Between Projected and Actual	0	3,146,925
Change of Assumptions	1,176,346	317,648
Changes in Proportion and Differences Between	25,193	19,069
Total	\$1,761,557	\$3,545,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$175,725)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,163
Total	(\$171,562)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$606,515

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$700,106)
2023	(596,623)
2024	(469,647)
2025	(638,028)
2026	235,854
Thereafter	384,677
Total	(\$1,783,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,223,543	(\$2,157,442)	(\$5,694,095)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

Net Pension Liability as of 2020	\$903,561
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,500
- Net Difference Between Projected and Actual Investment	(3,606,190)
- Change of Assumptions	1,308,776
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,012)
Pension Expense/Income	(171,562)
Contributions	(606,515)
Total Activity in FY 2021	(3,061,003)
Net Pension Liability as of 2021	(\$2,157,442)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,463,248 Proportionate Share: 0.0036477

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$827,683	(\$2,155,846)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$559,604	\$61,742
Net Difference Between Projected and Actual	0	3,144,598
Change of Assumptions	1,175,476	317,413
Changes in Proportion and Differences Between	43,386	17,899
Total	\$1,778,466	\$3,541,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$175,595)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,812
Total	(\$169,783)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$606,066

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$697,938)
2023	(594,511)
2024	(466,685)
2025	(634,475)
2026	238,630
Thereafter	391,793
Total	(\$1,763,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,221,898	(\$2,155,846)	(\$5,689,884)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

Net Pension Liability as of 2020	\$827,683
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,746
- Net Difference Between Projected and Actual Investment	(3,565,296)
- Change of Assumptions	1,270,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,525
Pension Expense/Income	(169,783)
Contributions	(606,066)
Total Activity in FY 2021	(2,983,529)
Net Pension Liability as of 2021	(\$2,155,846)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$923,553 Proportionate Share: 0.0009728

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$217,993	(\$574,940)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,240	\$16,466
Net Difference Between Projected and Actual	0	838,628
Change of Assumptions	313,486	84,651
Changes in Proportion and Differences Between	10,270	13,282
Total	\$472,996	\$953,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$46,829)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(865)
Total	(\$47,694)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,622

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$188,544)
2023	(161,068)
2024	(126,192)
2025	(170,305)
2026	62,680
Thereafter	103,398
Total	(\$480,031)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$592,555	(\$574,940)	(\$1,517,427)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

Net Pension Liability as of 2020	\$217,993
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,965
- Net Difference Between Projected and Actual Investment	(949,430)
- Change of Assumptions	337,421
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,427
Pension Expense/Income	(47,694)
Contributions	(161,622)
Total Activity in FY 2021	(792,933)
Net Pension Liability as of 2021	(\$574,940)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$979,051 Proportionate Share: 0.0010312

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$219,523	(\$609,455)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,199	\$17,455
Net Difference Between Projected and Actual	0	888,974
Change of Assumptions	332,305	89,732
Changes in Proportion and Differences Between	14,563	9,157
Total	\$505,067	\$1,005,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$49,641)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(283)
Total	(\$49,924)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,333

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$199,234)
2023	(168,730)
2024	(132,507)
2025	(179,108)
2026	67,721
Thereafter	111,607
Total	(\$500,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$628,128	(\$609,455)	(\$1,608,523)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

Net Pension Liability as of 2020	\$219,523
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,136
- Net Difference Between Projected and Actual Investment	(1,000,554)
- Change of Assumptions	351,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,777
Pension Expense/Income	(49,924)
Contributions	(171,333)
Total Activity in FY 2021	(828,978)
Net Pension Liability as of 2021	(\$609,455)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$463,470 Proportionate Share: 0.0004882

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$129,222	(\$288,534)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,896	\$8,263
Net Difference Between Projected and Actual	0	420,866
Change of Assumptions	157,323	42,482
Changes in Proportion and Differences Between	2,537	6,426
Total	\$234,756	\$478,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,501)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,272)
Total	(\$24,773)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,107

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$95,461)
2023	(80,851)
2024	(63,323)
2025	(85,573)
2026	31,350
Thereafter	50,577
Total	(\$243,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,374	(\$288,534)	(\$761,521)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

Net Pension Liability as of 2020	\$129,222
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(832)
- Net Difference Between Projected and Actual Investment	(486,548)
- Change of Assumptions	179,209
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,705)
Pension Expense/Income	(24,773)
Contributions	(81,107)
Total Activity in FY 2021	(417,756)
Net Pension Liability as of 2021	(\$288,534)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$52,415 Proportionate Share: 0.0000552

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,427	(\$32,624)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,468	\$934
Net Difference Between Projected and Actual	0	47,587
Change of Assumptions	17,788	4,803
Changes in Proportion and Differences Between	120	285
Total	\$26,376	\$53,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,657)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43)
Total	(\$2,700)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,173

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,693)
2023	(9,099)
2024	(7,142)
2025	(9,660)
2026	3,562
Thereafter	5,799
Total	(\$27,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,624	(\$32,624)	(\$86,104)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

Net Pension Liability as of 2020	\$13,427
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	524
- Net Difference Between Projected and Actual Investment	(54,412)
- Change of Assumptions	19,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36
Pension Expense/Income	(2,700)
Contributions	(9,173)
Total Activity in FY 2021	(46,051)
Net Pension Liability as of 2021	(\$32,624)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,111,511 Proportionate Share: 0.0022240

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$571,642	(\$1,314,418)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$341,190	\$37,644
Net Difference Between Projected and Actual	0	1,917,259
Change of Assumptions	716,687	193,527
Changes in Proportion and Differences Between	9,483	26,098
Total	\$1,067,360	\$2,174,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$107,060)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,963)
Total	(\$110,023)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$369,512

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$432,040)
2023	(367,811)
2024	(288,566)
2025	(390,512)
2026	141,735
Thereafter	230,026
Total	(\$1,107,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,354,690	(\$1,314,418)	(\$3,469,118)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

Net Pension Liability as of 2020	\$571,642
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,103
- Net Difference Between Projected and Actual Investment	(2,207,815)
- Change of Assumptions	807,904
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,717)
Pension Expense/Income	(110,023)
Contributions	(369,512)
Total Activity in FY 2021	(1,886,060)
Net Pension Liability as of 2021	(\$1,314,418)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,654,756 Proportionate Share: 0.0027962

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$672,529	(\$1,652,597)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$428,973	\$47,330
Net Difference Between Projected and Actual	0	2,410,539
Change of Assumptions	901,079	243,318
Changes in Proportion and Differences Between	13,181	8,055
Total	\$1,343,233	\$2,709,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$134,605)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,232
Total	(\$133,373)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,583

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$538,239)
2023	(456,999)
2024	(359,586)
2025	(487,955)
2026	181,442
Thereafter	295,328
Total	(\$1,366,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,703,230	(\$1,652,597)	(\$4,361,667)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

Net Pension Liability as of 2020	\$672,529
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,530
- Net Difference Between Projected and Actual Investment	(2,752,375)
- Change of Assumptions	992,758
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,917
Pension Expense/Income	(133,373)
Contributions	(464,583)
Total Activity in FY 2021	(2,325,126)
Net Pension Liability as of 2021	(\$1,652,597)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,341,202 Proportionate Share: 0.0014127

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$333,594	(\$834,927)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216,726	\$23,912
Net Difference Between Projected and Actual	0	1,217,856
Change of Assumptions	455,244	122,929
Changes in Proportion and Differences Between	15,497	8,114
Total	\$687,467	\$1,372,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$68,005)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	329
Total	(\$67,676)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,706

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$272,222)
2023	(231,570)
2024	(181,321)
2025	(244,456)
2026	92,953
Thereafter	151,272
Total	(\$685,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$860,508	(\$834,927)	(\$2,203,607)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

Net Pension Liability as of 2020	\$333,594
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,652
- Net Difference Between Projected and Actual Investment	(1,387,416)
- Change of Assumptions	498,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,142
Pension Expense/Income	(67,676)
Contributions	(234,706)
Total Activity in FY 2021	(1,168,521)
Net Pension Liability as of 2021	(\$834,927)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,599,801 Proportionate Share: 0.0016850

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$417,168	(\$995,861)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258,501	\$28,521
Net Difference Between Projected and Actual	0	1,452,599
Change of Assumptions	542,993	146,624
Changes in Proportion and Differences Between	4,458	10,402
Total	\$805,952	\$1,638,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$81,114)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,107)
Total	(\$83,221)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,967

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$327,195)
2023	(278,556)
2024	(218,530)
2025	(293,895)
2026	108,927
Thereafter	177,055
Total	(\$832,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,026,372	(\$995,861)	(\$2,628,356)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

Net Pension Liability as of 2020	\$417,168
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,185
- Net Difference Between Projected and Actual Investment	(1,664,639)
- Change of Assumptions	604,166
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,553)
Pension Expense/Income	(83,221)
Contributions	(279,967)
Total Activity in FY 2021	(1,413,029)
Net Pension Liability as of 2021	(\$995,861)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,077,035 Proportionate Share: 0.0042942

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,067,869	(\$2,537,938)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$658,785	\$72,685
Net Difference Between Projected and Actual	0	3,701,930
Change of Assumptions	1,383,811	373,670
Changes in Proportion and Differences Between	11,336	18,623
Total	\$2,053,932	\$4,166,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$206,717)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,686)
Total	(\$209,403)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$713,478

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$831,165)
2023	(706,840)
2024	(554,448)
2025	(749,488)
2026	277,806
Thereafter	451,159
Total	(\$2,112,976)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,615,696	(\$2,537,938)	(\$6,698,330)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

Net Pension Liability as of 2020	\$1,067,869
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,588
- Net Difference Between Projected and Actual Investment	(4,244,710)
- Change of Assumptions	1,542,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,867)
Pension Expense/Income	(209,403)
Contributions	(713,478)
Total Activity in FY 2021	(3,605,807)
Net Pension Liability as of 2021	(\$2,537,938)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,532,009 Proportionate Share: 0.0037202

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$854,829	(\$2,198,695)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$570,726	\$62,970
Net Difference Between Projected and Actual	0	3,207,098
Change of Assumptions	1,198,839	323,722
Changes in Proportion and Differences Between	66,313	5,647
Total	\$1,835,878	\$3,599,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$179,085)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,175
Total	(\$161,910)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$618,097

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$700,565)
2023	(597,650)
2024	(471,372)
2025	(643,076)
2026	246,954
Thereafter	402,150
Total	(\$1,763,559)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,266,059	(\$2,198,695)	(\$5,802,973)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

Net Pension Liability as of 2020	\$854,829
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,467
- Net Difference Between Projected and Actual Investment	(3,641,594)
- Change of Assumptions	1,300,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,690
Pension Expense/Income	(161,910)
Contributions	(618,097)
Total Activity in FY 2021	(3,053,524)
Net Pension Liability as of 2021	(\$2,198,695)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,458,830 Proportionate Share: 0.0025898

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$629,746	(\$1,530,611)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,309	\$43,836
Net Difference Between Projected and Actual	0	2,232,607
Change of Assumptions	834,566	225,358
Changes in Proportion and Differences Between	29,344	24,397
Total	\$1,261,219	\$2,526,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$124,669)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,538
Total	(\$115,131)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$430,294

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$490,113)
2023	(418,801)
2024	(335,068)
2025	(456,322)
2026	164,194
Thereafter	271,131
Total	(\$1,264,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,577,507	(\$1,530,611)	(\$4,039,713)

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

Net Pension Liability as of 2020	\$629,746
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,696
- Net Difference Between Projected and Actual Investment	(2,552,697)
- Change of Assumptions	922,894
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,825)
Pension Expense/Income	(115,131)
Contributions	(430,294)
Total Activity in FY 2021	(2,160,357)
Net Pension Liability as of 2021	(\$1,530,611)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$14,959,270 Proportionate Share: 0.0157562

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,528,143	(\$9,312,155)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,417,203	\$266,696
Net Difference Between Projected and Actual	0	13,583,055
Change of Assumptions	5,077,453	1,371,064
Changes in Proportion and Differences Between	188,681	157,448
Total	\$7,683,337	\$15,378,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$758,481)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,780)
Total	(\$768,261)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,617,872

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,049,627)
2023	(2,590,520)
2024	(2,029,969)
2025	(2,742,390)
2026	1,029,977
Thereafter	1,687,603
Total	(\$7,694,926)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,597,464	(\$9,312,155)	(\$24,577,390)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

Net Pension Liability as of 2020	\$3,528,143
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	308,536
- Net Difference Between Projected and Actual Investment	(15,376,352)
- Change of Assumptions	5,463,811
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,840
Pension Expense/Income	(768,261)
Contributions	(2,617,872)
Total Activity in FY 2021	(12,840,298)
Net Pension Liability as of 2021	(\$9,312,155)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$11,100,437 Proportionate Share: 0.0116918

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,646,289	(\$6,910,032)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,793,672	\$197,900
Net Difference Between Projected and Actual	0	10,079,230
Change of Assumptions	3,767,696	1,017,390
Changes in Proportion and Differences Between	127,981	100,543
Total	\$5,689,349	\$11,395,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$562,827)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,643)
Total	(\$575,470)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,942,582

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,268,346)
2023	(1,920,366)
2024	(1,504,566)
2025	(2,032,768)
2026	767,008
Thereafter	1,253,324
Total	(\$5,705,714)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,121,745	(\$6,910,032)	(\$18,237,515)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

Net Pension Liability as of 2020	\$2,646,289
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	214,199
- Net Difference Between Projected and Actual Investment	(11,424,296)
- Change of Assumptions	4,068,463
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,365
Pension Expense/Income	(575,470)
Contributions	(1,942,582)
Total Activity in FY 2021	(9,556,321)
Net Pension Liability as of 2021	(\$6,910,032)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$413,947 Proportionate Share: 0.0004360

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$108,924	(\$257,683)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,888	\$7,380
Net Difference Between Projected and Actual	0	375,866
Change of Assumptions	140,501	37,940
Changes in Proportion and Differences Between	1,335	13,500
Total	\$208,724	\$434,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,988)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,492)
Total	(\$23,480)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,440

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$86,611)
2023	(74,216)
2024	(58,324)
2025	(77,629)
2026	26,670
Thereafter	44,148
Total	(\$225,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$265,578	(\$257,683)	(\$680,097)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

Net Pension Liability as of 2020	\$108,924
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,641
- Net Difference Between Projected and Actual Investment	(431,230)
- Change of Assumptions	156,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,085
Pension Expense/Income	(23,480)
Contributions	(72,440)
Total Activity in FY 2021	(366,607)
Net Pension Liability as of 2021	(\$257,683)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$251,739 Proportionate Share: 0.0002651

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$72,867	(\$156,678)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,670	\$4,487
Net Difference Between Projected and Actual	0	228,537
Change of Assumptions	85,429	23,068
Changes in Proportion and Differences Between	2,828	35,985
Total	\$128,927	\$292,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,762)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,050)
Total	(\$18,812)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,054

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$57,194)
2023	(49,194)
2024	(39,508)
2025	(51,489)
2026	11,988
Thereafter	22,247
Total	(\$163,150)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,479	(\$156,678)	(\$413,518)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

Net Pension Liability as of 2020	\$72,867
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,859)
- Net Difference Between Projected and Actual Investment	(265,574)
- Change of Assumptions	98,657
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,097
Pension Expense/Income	(18,812)
Contributions	(44,054)
Total Activity in FY 2021	(229,545)
Net Pension Liability as of 2021	(\$156,678)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,713,318 Proportionate Share: 0.0028579

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$747,581	(\$1,689,063)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$438,438	\$48,374
Net Difference Between Projected and Actual	0	2,463,729
Change of Assumptions	920,962	248,687
Changes in Proportion and Differences Between	12,794	43,309
Total	\$1,372,194	\$2,804,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$137,575)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(755)
Total	(\$138,330)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$474,830

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$552,129)
2023	(472,755)
2024	(374,333)
2025	(504,561)
2026	179,617
Thereafter	292,256
Total	(\$1,431,905)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,740,813	(\$1,689,063)	(\$4,457,910)

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

Net Pension Liability as of 2020	\$747,581
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(233)
- Net Difference Between Projected and Actual Investment	(2,843,712)
- Change of Assumptions	1,044,657
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,196)
Pension Expense/Income	(138,330)
Contributions	(474,830)
Total Activity in FY 2021	(2,436,644)
Net Pension Liability as of 2021	(\$1,689,063)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,015,035 Proportionate Share: 0.0052822

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,340,396	(\$3,121,861)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$810,357	\$89,409
Net Difference Between Projected and Actual	0	4,553,662
Change of Assumptions	1,702,195	459,643
Changes in Proportion and Differences Between	50,059	48,477
Total	\$2,562,611	\$5,151,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$254,278)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,186
Total	(\$237,092)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$877,635

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,001,910)
2023	(858,040)
2024	(682,792)
2025	(928,380)
2026	335,655
Thereafter	546,887
Total	(\$2,588,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,217,510	(\$3,121,861)	(\$8,239,467)

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

Net Pension Liability as of 2020	\$1,340,396
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,155
- Net Difference Between Projected and Actual Investment	(5,234,963)
- Change of Assumptions	1,910,224
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,946)
Pension Expense/Income	(237,092)
Contributions	(877,635)
Total Activity in FY 2021	(4,462,257)
Net Pension Liability as of 2021	(\$3,121,861)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$3,738,301 Proportionate Share: 0.0039374

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,003,573	(\$2,327,064)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604,048	\$66,646
Net Difference Between Projected and Actual	0	3,394,341
Change of Assumptions	1,268,832	342,622
Changes in Proportion and Differences Between	34,194	59,302
Total	\$1,907,074	\$3,862,911

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$189,541)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,040
Total	(\$184,501)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$654,199

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$754,602)
2023	(642,200)
2024	(512,878)
2025	(696,330)
2026	246,382
Thereafter	403,791
Total	(\$1,955,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,398,361	(\$2,327,064)	(\$6,141,774)

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

Net Pension Liability as of 2020	\$1,003,573
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,457
- Net Difference Between Projected and Actual Investment	(3,904,441)
- Change of Assumptions	1,426,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,058)
Pension Expense/Income	(184,501)
Contributions	(654,199)
Total Activity in FY 2021	(3,330,637)
Net Pension Liability as of 2021	(\$2,327,064)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$784,615 Proportionate Share: 0.0008264

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$181,280	(\$488,415)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,780	\$13,988
Net Difference Between Projected and Actual	0	712,420
Change of Assumptions	266,308	71,911
Changes in Proportion and Differences Between	12,286	3,975
Total	\$405,374	\$802,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,782)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,320
Total	(\$37,462)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,307

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$157,118)
2023	(134,305)
2024	(105,545)
2025	(143,610)
2026	54,405
Thereafter	89,253
Total	(\$396,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$503,379	(\$488,415)	(\$1,289,064)

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

Net Pension Liability as of 2020	\$181,280
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,149
- Net Difference Between Projected and Actual Investment	(804,562)
- Change of Assumptions	284,696
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,791
Pension Expense/Income	(37,462)
Contributions	(137,307)
Total Activity in FY 2021	(669,695)
Net Pension Liability as of 2021	(\$488,415)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$2,025,656 Proportionate Share: 0.0021336

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$516,622	(\$1,260,990)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$327,322	\$36,114
Net Difference Between Projected and Actual	0	1,839,327
Change of Assumptions	687,555	185,660
Changes in Proportion and Differences Between	3,774	6,188
Total	\$1,018,651	\$2,067,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$102,709)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(128)
Total	(\$102,837)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,491

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$411,763)
2023	(350,234)
2024	(275,854)
2025	(373,243)
2026	137,630
Thereafter	224,826
Total	(\$1,048,638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,299,625	(\$1,260,990)	(\$3,328,107)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

Net Pension Liability as of 2020	\$516,622
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,491
- Net Difference Between Projected and Actual Investment	(2,101,918)
- Change of Assumptions	759,232
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	911
Pension Expense/Income	(102,837)
Contributions	(354,491)
Total Activity in FY 2021	(1,777,612)
Net Pension Liability as of 2021	(\$1,260,990)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$2,024,339 Proportionate Share: 0.0021322

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$522,741	(\$1,260,163)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$327,107	\$36,091
Net Difference Between Projected and Actual	0	1,838,120
Change of Assumptions	687,104	185,539
Changes in Proportion and Differences Between	2,488	14,521
Total	\$1,016,699	\$2,074,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$102,641)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,659)
Total	(\$108,300)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,263

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$417,025)
2023	(353,094)
2024	(276,398)
2025	(372,871)
2026	137,653
Thereafter	224,163
Total	(\$1,057,572)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,298,772	(\$1,260,163)	(\$3,325,923)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

Net Pension Liability as of 2020	\$522,741
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,104
- Net Difference Between Projected and Actual Investment	(2,103,821)
- Change of Assumptions	761,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,426
Pension Expense/Income	(108,300)
Contributions	(354,263)
Total Activity in FY 2021	(1,782,904)
Net Pension Liability as of 2021	(\$1,260,163)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$112,858,907 Proportionate Share: 0.1188707

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,571,784	(\$70,254,400)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,236,290	\$2,012,058
Net Difference Between Projected and Actual	0	102,475,679
Change of Assumptions	38,306,217	10,343,832
Changes in Proportion and Differences Between	740,462	385,430
Total	\$57,282,969	\$115,216,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,722,268)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,764
Total	(\$5,650,504)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,749,795

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,862,001)
2023	(19,383,922)
2024	(15,244,022)
2025	(20,717,721)
2026	7,738,879
Thereafter	12,534,757
Total	(\$57,934,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,406,876	(\$70,254,400)	(\$185,421,072)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

Net Pension Liability as of 2020	\$29,571,784
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	785,421
- Net Difference Between Projected and Actual Investment	(117,506,532)
- Change of Assumptions	42,692,542
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(397,316)
Pension Expense/Income	(5,650,504)
Contributions	(19,749,795)
Total Activity in FY 2021	(99,826,184)
Net Pension Liability as of 2021	(\$70,254,400)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$92,771,554 Proportionate Share: 0.0977137

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,412,527	(\$57,750,290)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,990,534	\$1,653,943
Net Difference Between Projected and Actual	0	84,236,718
Change of Assumptions	31,488,352	8,502,793
Changes in Proportion and Differences Between	404,700	980,036
Total	\$46,883,586	\$95,373,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,703,800)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(88,539)
Total	(\$4,792,339)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,235,012

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,940,457)
2023	(16,137,233)
2024	(12,738,616)
2025	(17,163,432)
2026	6,280,431
Thereafter	10,209,403
Total	(\$48,489,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,519,665	(\$57,750,290)	(\$152,419,220)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

Net Pension Liability as of 2020	\$24,412,527
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	591,317
- Net Difference Between Projected and Actual Investment	(96,645,206)
- Change of Assumptions	35,145,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(227,391)
Pension Expense/Income	(4,792,339)
Contributions	(16,235,012)
Total Activity in FY 2021	(82,162,817)
Net Pension Liability as of 2021	(\$57,750,290)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$207,881 Proportionate Share: 0.0002190

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$56,380	(\$129,432)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,597	\$3,707
Net Difference Between Projected and Actual	0	188,795
Change of Assumptions	70,573	19,057
Changes in Proportion and Differences Between	456	2,112
Total	\$104,626	\$213,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,542)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(336)
Total	(\$10,878)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,379

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,589)
2023	(36,177)
2024	(28,478)
2025	(38,465)
2026	13,987
Thereafter	22,677
Total	(\$109,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,398	(\$129,432)	(\$341,608)

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

Net Pension Liability as of 2020	\$56,380
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	(217,452)
- Change of Assumptions	79,599
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,157)
Pension Expense/Income	(10,878)
Contributions	(36,379)
Total Activity in FY 2021	(185,812)
Net Pension Liability as of 2021	(\$129,432)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,417,479 Proportionate Share: 0.0014930

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$358,627	(\$882,386)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$229,045	\$25,271
Net Difference Between Projected and Actual	0	1,287,081
Change of Assumptions	481,121	129,917
Changes in Proportion and Differences Between	6,078	8,280
Total	\$716,244	\$1,450,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$71,871)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,093)
Total	(\$72,964)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$248,064

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$289,138)
2023	(244,794)
2024	(192,793)
2025	(261,187)
2026	96,308
Thereafter	157,299
Total	(\$734,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$909,421	(\$882,386)	(\$2,328,864)

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

Net Pension Liability as of 2020	\$358,627
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,542
- Net Difference Between Projected and Actual Investment	(1,469,365)
- Change of Assumptions	529,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,996
Pension Expense/Income	(72,964)
Contributions	(248,064)
Total Activity in FY 2021	(1,241,013)
Net Pension Liability as of 2021	(\$882,386)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$5,894,593 Proportionate Share: 0.0062086

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,489,747	(\$3,669,377)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$952,479	\$105,089
Net Difference Between Projected and Actual	0	5,352,290
Change of Assumptions	2,000,728	540,256
Changes in Proportion and Differences Between	24,067	25,056
Total	\$2,977,274	\$6,022,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$298,873)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,581)
Total	(\$300,454)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,031,553

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,199,408)
2023	(1,019,642)
2024	(801,270)
2025	(1,085,692)
2026	403,362
Thereafter	657,233
Total	(\$3,045,417)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,781,801	(\$3,669,377)	(\$9,684,517)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

Net Pension Liability as of 2020	\$1,489,747
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,623
- Net Difference Between Projected and Actual Investment	(6,109,504)
- Change of Assumptions	2,202,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,226
Pension Expense/Income	(300,454)
Contributions	(1,031,553)
Total Activity in FY 2021	(5,159,124)
Net Pension Liability as of 2021	(\$3,669,377)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$6,119,662 Proportionate Share: 0.0064457

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,522,551	(\$3,809,507)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$988,853	\$109,103
Net Difference Between Projected and Actual	0	5,556,689
Change of Assumptions	2,077,134	560,888
Changes in Proportion and Differences Between	85,790	28,450
Total	\$3,151,777	\$6,255,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$310,287)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,621
Total	(\$302,666)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,070,940

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,235,950)
2023	(1,046,795)
2024	(821,111)
2025	(1,118,436)
2026	425,570
Thereafter	693,369
Total	(\$3,103,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,926,224	(\$3,809,507)	(\$10,054,358)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

Net Pension Liability as of 2020	\$1,522,551
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,858
- Net Difference Between Projected and Actual Investment	(6,330,577)
- Change of Assumptions	2,274,652
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,615
Pension Expense/Income	(302,666)
Contributions	(1,070,940)
Total Activity in FY 2021	(5,332,058)
Net Pension Liability as of 2021	(\$3,809,507)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$944,962 Proportionate Share: 0.0009953

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$205,998	(\$588,238)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,692	\$16,847
Net Difference Between Projected and Actual	0	858,025
Change of Assumptions	320,737	86,608
Changes in Proportion and Differences Between	17,873	13,680
Total	\$491,302	\$975,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,912)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,543
Total	(\$46,369)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,367

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$190,479)
2023	(162,800)
2024	(128,503)
2025	(173,798)
2026	64,553
Thereafter	107,169
Total	(\$483,858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$606,260	(\$588,238)	(\$1,552,524)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

Net Pension Liability as of 2020	\$205,998
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,298
- Net Difference Between Projected and Actual Investment	(962,730)
- Change of Assumptions	336,740
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,192
Pension Expense/Income	(46,369)
Contributions	(165,367)
Total Activity in FY 2021	(794,236)
Net Pension Liability as of 2021	(\$588,238)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$503,319 Proportionate Share: 0.0005301

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$131,869	(\$313,297)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,324	\$8,973
Net Difference Between Projected and Actual	0	456,987
Change of Assumptions	170,825	46,128
Changes in Proportion and Differences Between	2,512	5,564
Total	\$254,661	\$517,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,518)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	482
Total	(\$25,036)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,080

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$101,791)
2023	(87,528)
2024	(69,212)
2025	(93,239)
2026	33,697
Thereafter	55,082
Total	(\$262,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$322,896	(\$313,297)	(\$826,879)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

Net Pension Liability as of 2020	\$131,869
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,505
- Net Difference Between Projected and Actual Investment	(524,014)
- Change of Assumptions	190,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,924)
Pension Expense/Income	(25,036)
Contributions	(88,080)
Total Activity in FY 2021	(445,166)
Net Pension Liability as of 2021	(\$313,297)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$318,067 Proportionate Share: 0.0003350

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$99,478	(\$197,990)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,393	\$5,670
Net Difference Between Projected and Actual	0	288,796
Change of Assumptions	107,954	29,151
Changes in Proportion and Differences Between	3,528	8,308
Total	\$162,875	\$331,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,126)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(297)
Total	(\$16,423)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,665

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$64,928)
2023	(55,499)
2024	(43,956)
2025	(59,262)
2026	20,987
Thereafter	33,608
Total	(\$169,050)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,056	(\$197,990)	(\$522,551)

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

Net Pension Liability as of 2020	\$99,478
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,212)
- Net Difference Between Projected and Actual Investment	(339,359)
- Change of Assumptions	128,355
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,164)
Pension Expense/Income	(16,423)
Contributions	(55,665)
Total Activity in FY 2021	(297,468)
Net Pension Liability as of 2021	(\$197,990)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$4,688,789 Proportionate Share: 0.0049386

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,136,073	(\$2,918,788)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$757,645	\$83,593
Net Difference Between Projected and Actual	0	4,257,453
Change of Assumptions	1,591,470	429,744
Changes in Proportion and Differences Between	64,135	62,380
Total	\$2,413,250	\$4,833,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$237,737)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(809)
Total	(\$238,546)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$820,542

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$953,613)
2023	(816,685)
2024	(640,102)
2025	(859,387)
2026	323,484
Thereafter	526,383
Total	(\$2,419,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,008,215	(\$2,918,788)	(\$7,703,501)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

Net Pension Liability as of 2020	\$1,136,073
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,932
- Net Difference Between Projected and Actual Investment	(4,834,901)
- Change of Assumptions	1,727,622
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,574
Pension Expense/Income	(238,546)
Contributions	(820,542)
Total Activity in FY 2021	(4,054,861)
Net Pension Liability as of 2021	(\$2,918,788)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$4,724,192 Proportionate Share: 0.0049759

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,179,099	(\$2,940,833)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$763,367	\$84,224
Net Difference Between Projected and Actual	0	4,289,608
Change of Assumptions	1,603,489	432,990
Changes in Proportion and Differences Between	36,746	71,157
Total	\$2,403,602	\$4,877,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$239,533)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,321)
Total	(\$260,854)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$826,723

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$981,323)
2023	(829,443)
2024	(645,721)
2025	(867,928)
2026	323,655
Thereafter	526,383
Total	(\$2,474,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,030,935	(\$2,940,833)	(\$7,761,683)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

Net Pension Liability as of 2020	\$1,179,099
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,560
- Net Difference Between Projected and Actual Investment	(4,888,925)
- Change of Assumptions	1,757,826
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,184
Pension Expense/Income	(260,854)
Contributions	(826,723)
Total Activity in FY 2021	(4,119,932)
Net Pension Liability as of 2021	(\$2,940,833)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$9,057,785 Proportionate Share: 0.0095403

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,362,447	(\$5,638,463)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,463,604	\$161,483
Net Difference Between Projected and Actual	0	8,224,472
Change of Assumptions	3,074,373	830,172
Changes in Proportion and Differences Between	24,254	73,411
Total	\$4,562,231	\$9,289,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$459,257)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,886)
Total	(\$467,143)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,585,198

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,848,498)
2023	(1,571,431)
2024	(1,237,779)
2025	(1,673,373)
2026	609,638
Thereafter	994,136
Total	(\$4,727,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,811,216	(\$5,638,463)	(\$14,881,486)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

Net Pension Liability as of 2020	\$2,362,447
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,737
- Net Difference Between Projected and Actual Investment	(9,425,265)
- Change of Assumptions	3,420,972
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,013)
Pension Expense/Income	(467,143)
Contributions	(1,585,198)
Total Activity in FY 2021	(8,000,910)
Net Pension Liability as of 2021	(\$5,638,463)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$9,298,340 Proportionate Share: 0.0097937

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,380,342	(\$5,788,226)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,502,479	\$165,772
Net Difference Between Projected and Actual	0	8,442,922
Change of Assumptions	3,156,031	852,222
Changes in Proportion and Differences Between	15,226	32,430
Total	\$4,673,736	\$9,493,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$471,455)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,528)
Total	(\$475,983)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,627,447

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,894,028)
2023	(1,609,085)
2024	(1,265,347)
2025	(1,712,423)
2026	631,595
Thereafter	1,029,678
Total	(\$4,819,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,965,568	(\$5,788,226)	(\$15,276,754)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

Net Pension Liability as of 2020	\$2,380,342
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,979
- Net Difference Between Projected and Actual Investment	(9,652,811)
- Change of Assumptions	3,489,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,200
Pension Expense/Income	(475,983)
Contributions	(1,627,447)
Total Activity in FY 2021	(8,168,568)
Net Pension Liability as of 2021	(\$5,788,226)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,441,555 Proportionate Share: 0.0025716

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$619,014	(\$1,519,855)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$394,516	\$43,528
Net Difference Between Projected and Actual	0	2,216,917
Change of Assumptions	828,701	223,774
Changes in Proportion and Differences Between	8,161	6,271
Total	\$1,231,378	\$2,490,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$123,793)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	222
Total	(\$123,571)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,274

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$495,919)
2023	(422,112)
2024	(331,334)
2025	(448,579)
2026	166,804
Thereafter	272,028
Total	(\$1,259,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,566,421	(\$1,519,855)	(\$4,011,324)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

Net Pension Liability as of 2020	\$619,014
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,813
- Net Difference Between Projected and Actual Investment	(2,531,552)
- Change of Assumptions	913,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,448
Pension Expense/Income	(123,571)
Contributions	(427,274)
Total Activity in FY 2021	(2,138,869)
Net Pension Liability as of 2021	(\$1,519,855)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$2,625,105 Proportionate Share: 0.0027650

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$644,849	(\$1,634,157)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$424,186	\$46,802
Net Difference Between Projected and Actual	0	2,383,642
Change of Assumptions	891,024	240,603
Changes in Proportion and Differences Between	19,187	661
Total	\$1,334,397	\$2,671,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$133,103)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,704
Total	(\$129,399)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$459,396

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$529,746)
2023	(450,211)
2024	(353,718)
2025	(480,440)
2026	181,272
Thereafter	295,532
Total	(\$1,337,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,684,225	(\$1,634,157)	(\$4,313,000)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

Net Pension Liability as of 2020	\$644,849
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,722
- Net Difference Between Projected and Actual Investment	(2,711,408)
- Change of Assumptions	971,631
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,844
Pension Expense/Income	(129,399)
Contributions	(459,396)
Total Activity in FY 2021	(2,279,006)
Net Pension Liability as of 2021	(\$1,634,157)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$4,401,786 Proportionate Share: 0.0046363

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,104,266	(\$2,740,124)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$711,268	\$78,476
Net Difference Between Projected and Actual	0	3,996,847
Change of Assumptions	1,494,053	403,439
Changes in Proportion and Differences Between	29,538	18,257
Total	\$2,234,859	\$4,497,019

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$223,185)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,114
Total	(\$221,071)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$770,301

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$892,368)
2023	(757,101)
2024	(593,822)
2025	(810,030)
2026	300,429
Thereafter	490,732
Total	(\$2,262,160)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,824,077	(\$2,740,124)	(\$7,231,957)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

Net Pension Liability as of 2020	\$1,104,266
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,278
- Net Difference Between Projected and Actual Investment	(4,558,127)
- Change of Assumptions	1,640,666
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,165
Pension Expense/Income	(221,071)
Contributions	(770,301)
Total Activity in FY 2021	(3,844,390)
Net Pension Liability as of 2021	(\$2,740,124)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$5,903,392 Proportionate Share: 0.0062179

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,452,452	(\$3,674,874)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$953,906	\$105,247
Net Difference Between Projected and Actual	0	5,360,308
Change of Assumptions	2,003,725	541,066
Changes in Proportion and Differences Between	38,203	34,150
Total	\$2,995,834	\$6,040,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$299,321)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,281)
Total	(\$309,602)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,033,085

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,209,903)
2023	(1,022,967)
2024	(798,755)
2025	(1,082,365)
2026	406,384
Thereafter	662,669
Total	(\$3,044,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,787,466	(\$3,674,874)	(\$9,699,023)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

Net Pension Liability as of 2020	\$1,452,452
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,364
- Net Difference Between Projected and Actual Investment	(6,098,566)
- Change of Assumptions	2,186,148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,415
Pension Expense/Income	(309,602)
Contributions	(1,033,085)
Total Activity in FY 2021	(5,127,326)
Net Pension Liability as of 2021	(\$3,674,874)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,355,949 Proportionate Share: 0.0014282

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$354,111	(\$844,088)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219,104	\$24,174
Net Difference Between Projected and Actual	0	1,231,218
Change of Assumptions	460,239	124,278
Changes in Proportion and Differences Between	5,852	11,570
Total	\$685,195	\$1,391,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$68,752)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,170)
Total	(\$69,922)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,288

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$276,713)
2023	(235,314)
2024	(185,203)
2025	(250,448)
2026	91,980
Thereafter	149,653
Total	(\$706,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$869,950	(\$844,088)	(\$2,227,785)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

Net Pension Liability as of 2020	\$354,111
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,056
- Net Difference Between Projected and Actual Investment	(1,411,207)
- Change of Assumptions	512,349
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,187)
Pension Expense/Income	(69,922)
Contributions	(237,288)
Total Activity in FY 2021	(1,198,199)
Net Pension Liability as of 2021	(\$844,088)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$507,409 Proportionate Share: 0.0005344

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,112	(\$315,839)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,984	\$9,045
Net Difference Between Projected and Actual	0	460,694
Change of Assumptions	172,211	46,502
Changes in Proportion and Differences Between	5,555	3,571
Total	\$259,750	\$519,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,725)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,342
Total	(\$24,383)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,795

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$101,756)
2023	(86,532)
2024	(68,741)
2025	(93,672)
2026	34,534
Thereafter	56,105
Total	(\$260,062)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$325,515	(\$315,839)	(\$833,587)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

Net Pension Liability as of 2020	\$132,112
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,967
- Net Difference Between Projected and Actual Investment	(527,844)
- Change of Assumptions	191,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,412)
Pension Expense/Income	(24,383)
Contributions	(88,795)
Total Activity in FY 2021	(447,951)
Net Pension Liability as of 2021	(\$315,839)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$2,464,737 Proportionate Share: 0.0025960

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$623,919	(\$1,534,276)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$398,260	\$43,941
Net Difference Between Projected and Actual	0	2,237,951
Change of Assumptions	836,564	225,897
Changes in Proportion and Differences Between	33,421	13,310
Total	\$1,268,245	\$2,521,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$124,968)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,972
Total	(\$118,996)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,329

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$494,875)
2023	(421,072)
2024	(331,702)
2025	(450,991)
2026	169,748
Thereafter	276,038
Total	(\$1,252,854)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,581,283	(\$1,534,276)	(\$4,049,384)

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

Net Pension Liability as of 2020	\$623,919
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,583
- Net Difference Between Projected and Actual Investment	(2,555,079)
- Change of Assumptions	921,451
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,825)
Pension Expense/Income	(118,996)
Contributions	(431,329)
Total Activity in FY 2021	(2,158,195)
Net Pension Liability as of 2021	(\$1,534,276)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$2,320,372 Proportionate Share: 0.0024440

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$567,053	(\$1,444,441)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$374,941	\$41,368
Net Difference Between Projected and Actual	0	2,106,916
Change of Assumptions	787,582	212,671
Changes in Proportion and Differences Between	29,269	16,423
Total	\$1,191,792	\$2,377,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$117,651)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,527
Total	(\$112,124)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$406,065

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$465,996)
2023	(397,444)
2024	(313,592)
2025	(426,086)
2026	158,285
Thereafter	259,247
Total	(\$1,185,586)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,488,697	(\$1,444,441)	(\$3,812,286)

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

Net Pension Liability as of 2020	\$567,053
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,526
- Net Difference Between Projected and Actual Investment	(2,395,140)
- Change of Assumptions	857,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,940
Pension Expense/Income	(112,124)
Contributions	(406,065)
Total Activity in FY 2021	(2,011,494)
Net Pension Liability as of 2021	(\$1,444,441)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$597,087 Proportionate Share: 0.0006289

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$142,067	(\$371,690)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,481	\$10,645
Net Difference Between Projected and Actual	0	542,160
Change of Assumptions	202,664	54,725
Changes in Proportion and Differences Between	11,877	1,899
Total	\$311,022	\$609,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,274)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,111
Total	(\$28,163)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,489

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$119,221)
2023	(101,663)
2024	(79,835)
2025	(108,290)
2026	42,141
Thereafter	68,461
Total	(\$298,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$383,077	(\$371,690)	(\$980,993)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

Net Pension Liability as of 2020	\$142,067
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,666
- Net Difference Between Projected and Actual Investment	(614,370)
- Change of Assumptions	218,704
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,895
Pension Expense/Income	(28,163)
Contributions	(104,489)
Total Activity in FY 2021	(513,757)
Net Pension Liability as of 2021	(\$371,690)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$215,112 Proportionate Share: 0.0002266

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$55,045	(\$133,924)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,763	\$3,836
Net Difference Between Projected and Actual	0	195,347
Change of Assumptions	73,022	19,718
Changes in Proportion and Differences Between	3,851	1,185
Total	\$111,636	\$220,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,908)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	509
Total	(\$10,399)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,645

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,210)
2023	(36,753)
2024	(28,821)
2025	(39,120)
2026	15,074
Thereafter	24,380
Total	(\$108,450)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,027	(\$133,924)	(\$353,463)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

Net Pension Liability as of 2020	\$55,045
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,189
- Net Difference Between Projected and Actual Investment	(223,325)
- Change of Assumptions	80,722
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(511)
Pension Expense/Income	(10,399)
Contributions	(37,645)
Total Activity in FY 2021	(188,969)
Net Pension Liability as of 2021	(\$133,924)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$453,950 Proportionate Share: 0.0004781

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$111,862	(\$282,564)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,347	\$8,093
Net Difference Between Projected and Actual	0	412,159
Change of Assumptions	154,068	41,603
Changes in Proportion and Differences Between	2,974	7,119
Total	\$230,389	\$468,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,015)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,250)
Total	(\$26,265)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,442

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$95,491)
2023	(80,356)
2024	(61,785)
2025	(83,201)
2026	31,261
Thereafter	50,987
Total	(\$238,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,222	(\$282,564)	(\$745,767)

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

Net Pension Liability as of 2020	\$111,862
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,853
- Net Difference Between Projected and Actual Investment	(469,016)
- Change of Assumptions	168,185
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,259
Pension Expense/Income	(26,265)
Contributions	(79,442)
Total Activity in FY 2021	(394,426)
Net Pension Liability as of 2021	(\$282,564)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$390,150 Proportionate Share: 0.0004109

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$99,090	(\$242,848)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,037	\$6,955
Net Difference Between Projected and Actual	0	354,227
Change of Assumptions	132,413	35,755
Changes in Proportion and Differences Between	2,099	3,036
Total	\$197,549	\$399,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,780)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,002)
Total	(\$20,782)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,277

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,277)
2023	(68,096)
2024	(53,048)
2025	(71,523)
2026	26,842
Thereafter	43,678
Total	(\$202,424)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,289	(\$242,848)	(\$640,944)

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

Net Pension Liability as of 2020	\$99,090
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,349
- Net Difference Between Projected and Actual Investment	(404,593)
- Change of Assumptions	146,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,349
Pension Expense/Income	(20,782)
Contributions	(68,277)
Total Activity in FY 2021	(341,938)
Net Pension Liability as of 2021	(\$242,848)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$2,078,250 Proportionate Share: 0.0021890

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$527,767	(\$1,293,732)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,821	\$37,052
Net Difference Between Projected and Actual	0	1,887,086
Change of Assumptions	705,408	190,481
Changes in Proportion and Differences Between	17,916	18,481
Total	\$1,059,145	\$2,133,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$105,375)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,379
Total	(\$100,996)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$363,699

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$417,944)
2023	(358,538)
2024	(284,404)
2025	(384,456)
2026	141,013
Thereafter	230,374
Total	(\$1,073,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,333,370	(\$1,293,732)	(\$3,414,523)

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

Net Pension Liability as of 2020	\$527,767
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,233
- Net Difference Between Projected and Actual Investment	(2,155,341)
- Change of Assumptions	777,816
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,512)
Pension Expense/Income	(100,996)
Contributions	(363,699)
Total Activity in FY 2021	(1,821,499)
Net Pension Liability as of 2021	(\$1,293,732)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,631,693 Proportionate Share: 0.0017186

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$421,320	(\$1,015,719)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$263,655	\$29,090
Net Difference Between Projected and Actual	0	1,481,565
Change of Assumptions	553,821	149,548
Changes in Proportion and Differences Between	16,531	8,323
Total	\$834,007	\$1,668,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$82,731)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,593
Total	(\$78,138)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,480

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$326,977)
2023	(279,175)
2024	(220,847)
2025	(300,912)
2026	111,890
Thereafter	181,502
Total	(\$834,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,046,839	(\$1,015,719)	(\$2,680,767)

1977 Fund Net Pension Liability - Unaudited

LOGANSPOUR-FIRE DEPT - 7773200

Net Pension Liability as of 2020	\$421,320
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,603
- Net Difference Between Projected and Actual Investment	(1,695,715)
- Change of Assumptions	614,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,448)
Pension Expense/Income	(78,138)
Contributions	(285,480)
Total Activity in FY 2021	(1,437,039)
Net Pension Liability as of 2021	(\$1,015,719)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$181,044 Proportionate Share: 0.0001907

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$44,604	(\$112,707)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,256	\$3,228
Net Difference Between Projected and Actual	0	164,398
Change of Assumptions	61,453	16,594
Changes in Proportion and Differences Between	4,109	514
Total	\$94,818	\$184,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,180)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,296
Total	(\$7,884)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,683

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,495)
2023	(30,431)
2024	(24,250)
2025	(33,032)
2026	12,698
Thereafter	20,594
Total	(\$89,916)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,160	(\$112,707)	(\$297,464)

1977 Fund Net Pension Liability - Unaudited

LOGOOTEETEE-POLICE DEPT - 7774100

Net Pension Liability as of 2020	\$44,604
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,741
- Net Difference Between Projected and Actual Investment	(187,069)
- Change of Assumptions	67,077
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(493)
Pension Expense/Income	(7,884)
Contributions	(31,683)
Total Activity in FY 2021	(157,311)
Net Pension Liability as of 2021	(\$112,707)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,324,586 Proportionate Share: 0.0013951

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$336,944	(\$824,525)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,026	\$23,614
Net Difference Between Projected and Actual	0	1,202,683
Change of Assumptions	449,573	121,398
Changes in Proportion and Differences Between	11,587	1,345
Total	\$675,186	\$1,349,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$67,158)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,000
Total	(\$63,158)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,802

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$265,158)
2023	(225,824)
2024	(178,355)
2025	(242,927)
2026	90,812
Thereafter	147,598
Total	(\$673,854)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$849,788	(\$824,525)	(\$2,176,154)

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

Net Pension Liability as of 2020	\$336,944
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,500
- Net Difference Between Projected and Actual Investment	(1,373,946)
- Change of Assumptions	496,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,075)
Pension Expense/Income	(63,158)
Contributions	(231,802)
Total Activity in FY 2021	(1,161,469)
Net Pension Liability as of 2021	(\$824,525)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$1,642,129 Proportionate Share: 0.0017296

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$373,803	(\$1,022,220)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,343	\$29,276
Net Difference Between Projected and Actual	0	1,491,048
Change of Assumptions	557,366	150,505
Changes in Proportion and Differences Between	30,177	1,674
Total	\$852,886	\$1,672,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$83,261)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,108
Total	(\$75,153)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,370

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$325,584)
2023	(278,571)
2024	(220,028)
2025	(298,962)
2026	115,212
Thereafter	188,316
Total	(\$819,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,539	(\$1,022,220)	(\$2,697,925)

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

Net Pension Liability as of 2020	\$373,803
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,912
- Net Difference Between Projected and Actual Investment	(1,681,046)
- Change of Assumptions	593,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,576
Pension Expense/Income	(75,153)
Contributions	(287,370)
Total Activity in FY 2021	(1,396,023)
Net Pension Liability as of 2021	(\$1,022,220)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$2,745,891 Proportionate Share: 0.002892

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$716,720	(\$1,709,334)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$443,701	\$48,955
Net Difference Between Projected and Actual	0	2,493,299
Change of Assumptions	932,015	251,672
Changes in Proportion and Differences Between	12,993	49,899
Total	\$1,388,709	\$2,843,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$139,226)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,752)
Total	(\$149,978)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$480,530

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$568,744)
2023	(482,959)
2024	(379,068)
2025	(508,179)
2026	184,042
Thereafter	299,792
Total	(\$1,455,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,761,706	(\$1,709,334)	(\$4,511,413)

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

Net Pension Liability as of 2020	\$716,720
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,562
- Net Difference Between Projected and Actual Investment	(2,857,596)
- Change of Assumptions	1,037,352
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,136
Pension Expense/Income	(149,978)
Contributions	(480,530)
Total Activity in FY 2021	(2,426,054)
Net Pension Liability as of 2021	(\$1,709,334)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$2,754,648 Proportionate Share: 0.0029014

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$688,312	(\$1,714,772)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$445,112	\$49,110
Net Difference Between Projected and Actual	0	2,501,230
Change of Assumptions	934,979	252,472
Changes in Proportion and Differences Between	13,953	32,233
Total	\$1,394,044	\$2,835,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$139,669)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,272)
Total	(\$148,941)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$482,059

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$569,039)
2023	(481,188)
2024	(376,930)
2025	(507,315)
2026	187,442
Thereafter	306,029
Total	(\$1,441,001)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,767,310	(\$1,714,772)	(\$4,525,764)

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

Net Pension Liability as of 2020	\$688,312
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,649
- Net Difference Between Projected and Actual Investment	(2,851,087)
- Change of Assumptions	1,025,365
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,989
Pension Expense/Income	(148,941)
Contributions	(482,059)
Total Activity in FY 2021	(2,403,084)
Net Pension Liability as of 2021	(\$1,714,772)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,553,090 Proportionate Share: 0.0016358

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$347,579	(\$966,783)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,953	\$27,688
Net Difference Between Projected and Actual	0	1,410,185
Change of Assumptions	527,138	142,343
Changes in Proportion and Differences Between	29,940	3,702
Total	\$808,031	\$1,583,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$78,745)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,622
Total	(\$73,123)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$271,789

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$309,971)
2023	(264,952)
2024	(207,682)
2025	(281,791)
2026	109,518
Thereafter	178,991
Total	(\$775,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$996,403	(\$966,783)	(\$2,551,611)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

Net Pension Liability as of 2020	\$347,579
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,801
- Net Difference Between Projected and Actual Investment	(1,586,854)
- Change of Assumptions	557,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,673
Pension Expense/Income	(73,123)
Contributions	(271,789)
Total Activity in FY 2021	(1,314,362)
Net Pension Liability as of 2021	(\$966,783)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,377,906 Proportionate Share: 0.0014513

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$319,389	(\$857,740)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$222,648	\$24,565
Net Difference Between Projected and Actual	0	1,251,132
Change of Assumptions	467,683	126,288
Changes in Proportion and Differences Between	23,531	6,871
Total	\$713,862	\$1,408,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$69,864)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,795
Total	(\$67,069)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,132

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$277,205)
2023	(235,367)
2024	(184,203)
2025	(251,849)
2026	96,158
Thereafter	157,472
Total	(\$694,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$884,020	(\$857,740)	(\$2,263,818)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

Net Pension Liability as of 2020	\$319,389
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,336
- Net Difference Between Projected and Actual Investment	(1,413,472)
- Change of Assumptions	500,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,720
Pension Expense/Income	(67,069)
Contributions	(241,132)
Total Activity in FY 2021	(1,177,129)
Net Pension Liability as of 2021	(\$857,740)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$4,424,540 Proportionate Share: 0.0046602

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,107,228	(\$2,754,249)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$714,934	\$78,880
Net Difference Between Projected and Actual	0	4,017,450
Change of Assumptions	1,501,755	405,519
Changes in Proportion and Differences Between	39,848	6,970
Total	\$2,256,537	\$4,508,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$224,335)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,641
Total	(\$208,694)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$774,291

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$883,452)
2023	(755,894)
2024	(597,564)
2025	(812,196)
2026	302,723
Thereafter	494,101
Total	(\$2,252,282)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,838,635	(\$2,754,249)	(\$7,269,237)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

Net Pension Liability as of 2020	\$1,107,228
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,994
- Net Difference Between Projected and Actual Investment	(4,580,236)
- Change of Assumptions	1,647,763
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,013)
Pension Expense/Income	(208,694)
Contributions	(774,291)
Total Activity in FY 2021	(3,861,477)
Net Pension Liability as of 2021	(\$2,754,249)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$1,049,691 Proportionate Share: 0.0011056

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$261,067	(\$653,426)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,613	\$18,714
Net Difference Between Projected and Actual	0	953,112
Change of Assumptions	356,281	96,206
Changes in Proportion and Differences Between	19,144	5,631
Total	\$545,038	\$1,073,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$53,222)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,172
Total	(\$46,050)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,696

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$206,131)
2023	(179,254)
2024	(142,112)
2025	(192,099)
2026	72,587
Thereafter	118,384
Total	(\$528,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$673,446	(\$653,426)	(\$1,724,576)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

Net Pension Liability as of 2020	\$261,067
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,601
- Net Difference Between Projected and Actual Investment	(1,085,808)
- Change of Assumptions	390,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,657)
Pension Expense/Income	(46,050)
Contributions	(183,696)
Total Activity in FY 2021	(914,493)
Net Pension Liability as of 2021	(\$653,426)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$4,958,449 Proportionate Share: 0.0052226

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,447,474	(\$3,086,636)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$801,214	\$88,400
Net Difference Between Projected and Actual	0	4,502,283
Change of Assumptions	1,682,989	454,457
Changes in Proportion and Differences Between	41,133	111,756
Total	\$2,525,336	\$5,156,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$251,409)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,465)
Total	(\$268,874)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$867,723

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,025,063)
2023	(873,293)
2024	(684,355)
2025	(917,734)
2026	332,984
Thereafter	535,901
Total	(\$2,631,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,181,206	(\$3,086,636)	(\$8,146,500)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

Net Pension Liability as of 2020	\$1,447,474
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,882)
- Net Difference Between Projected and Actual Investment	(5,238,011)
- Change of Assumptions	1,949,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,161)
Pension Expense/Income	(268,874)
Contributions	(867,723)
Total Activity in FY 2021	(4,534,110)
Net Pension Liability as of 2021	(\$3,086,636)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$5,222,860 Proportionate Share: 0.0055011

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,403,988	(\$3,251,234)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$843,939	\$93,114
Net Difference Between Projected and Actual	0	4,742,371
Change of Assumptions	1,772,736	478,691
Changes in Proportion and Differences Between	6,244	99,612
Total	\$2,622,919	\$5,413,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$264,815)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,808)
Total	(\$288,623)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$913,995

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,085,135)
2023	(922,580)
2024	(723,811)
2025	(971,753)
2026	345,801
Thereafter	566,609
Total	(\$2,790,869)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,350,847	(\$3,251,234)	(\$8,580,919)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

Net Pension Liability as of 2020	\$1,403,988
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,833
- Net Difference Between Projected and Actual Investment	(5,455,995)
- Change of Assumptions	1,993,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,835)
Pension Expense/Income	(288,623)
Contributions	(913,995)
Total Activity in FY 2021	(4,655,222)
Net Pension Liability as of 2021	(\$3,251,234)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$6,400,009 Proportionate Share: 0.0067410

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,600,395	(\$3,984,034)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,034,156	\$114,101
Net Difference Between Projected and Actual	0	5,811,260
Change of Assumptions	2,172,295	586,584
Changes in Proportion and Differences Between	33,606	31,553
Total	\$3,240,057	\$6,543,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$324,502)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	122
Total	(\$324,380)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,119,996

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,300,418)
2023	(1,108,257)
2024	(869,600)
2025	(1,175,889)
2026	437,327
Thereafter	713,396
Total	(\$3,303,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,106,098	(\$3,984,034)	(\$10,514,984)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

Net Pension Liability as of 2020	\$1,600,395
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,522
- Net Difference Between Projected and Actual Investment	(6,624,714)
- Change of Assumptions	2,382,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,246
Pension Expense/Income	(324,380)
Contributions	(1,119,996)
Total Activity in FY 2021	(5,584,429)
Net Pension Liability as of 2021	(\$3,984,034)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$6,507,511 Proportionate Share: 0.0068542

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,677,122	(\$4,050,937)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,051,522	\$116,017
Net Difference Between Projected and Actual	0	5,908,847
Change of Assumptions	2,208,774	596,435
Changes in Proportion and Differences Between	21,601	28,019
Total	\$3,281,897	\$6,649,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$329,952)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,556
Total	(\$327,396)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,138,824

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,319,828)
2023	(1,127,495)
2024	(886,816)
2025	(1,197,248)
2026	442,939
Thereafter	721,027
Total	(\$3,367,421)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,175,051	(\$4,050,937)	(\$10,691,559)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

Net Pension Liability as of 2020	\$1,677,122
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,914
- Net Difference Between Projected and Actual Investment	(6,761,301)
- Change of Assumptions	2,447,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,191)
Pension Expense/Income	(327,396)
Contributions	(1,138,824)
Total Activity in FY 2021	(5,728,059)
Net Pension Liability as of 2021	(\$4,050,937)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$315,792 Proportionate Share: 0.0003326

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$78,403	(\$196,572)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,025	\$5,630
Net Difference Between Projected and Actual	0	286,727
Change of Assumptions	107,181	28,942
Changes in Proportion and Differences Between	7,885	5,781
Total	\$166,091	\$327,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,011)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(640)
Total	(\$16,651)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,264

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$64,810)
2023	(53,788)
2024	(42,446)
2025	(57,667)
2026	21,981
Thereafter	35,741
Total	(\$160,989)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$202,594	(\$196,572)	(\$518,808)

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

Net Pension Liability as of 2020	\$78,403
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,463
- Net Difference Between Projected and Actual Investment	(326,578)
- Change of Assumptions	117,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,763
Pension Expense/Income	(16,651)
Contributions	(55,264)
Total Activity in FY 2021	(274,975)
Net Pension Liability as of 2021	(\$196,572)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$578,145 Proportionate Share: 0.0006089

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$143,645	(\$359,869)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,413	\$10,306
Net Difference Between Projected and Actual	0	524,919
Change of Assumptions	196,219	52,985
Changes in Proportion and Differences Between	11,096	2,882
Total	\$300,728	\$591,092

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,312)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,852
Total	(\$27,460)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,176

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$115,624)
2023	(98,859)
2024	(77,554)
2025	(104,772)
2026	40,753
Thereafter	65,692
Total	(\$290,364)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,895	(\$359,869)	(\$949,796)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

Net Pension Liability as of 2020	\$143,645
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,113
- Net Difference Between Projected and Actual Investment	(597,931)
- Change of Assumptions	214,785
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155
Pension Expense/Income	(27,460)
Contributions	(101,176)
Total Activity in FY 2021	(503,514)
Net Pension Liability as of 2021	(\$359,869)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,073,630 Proportionate Share: 0.0011308

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$285,299	(\$668,320)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,479	\$19,140
Net Difference Between Projected and Actual	0	974,836
Change of Assumptions	364,402	98,399
Changes in Proportion and Differences Between	7,497	8,397
Total	\$545,378	\$1,100,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$54,435)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(624)
Total	(\$55,059)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,887

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$218,788)
2023	(185,808)
2024	(146,084)
2025	(196,703)
2026	73,330
Thereafter	118,659
Total	(\$555,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$688,796	(\$668,320)	(\$1,763,884)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

Net Pension Liability as of 2020	\$285,299
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,390
- Net Difference Between Projected and Actual Investment	(1,119,849)
- Change of Assumptions	408,115
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,329)
Pension Expense/Income	(55,059)
Contributions	(187,887)
Total Activity in FY 2021	(953,619)
Net Pension Liability as of 2021	(\$668,320)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$198,892 Proportionate Share: 0.0002095

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,751	(\$123,818)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,140	\$3,546
Net Difference Between Projected and Actual	0	180,605
Change of Assumptions	67,512	18,230
Changes in Proportion and Differences Between	1,005	3,129
Total	\$100,657	\$205,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,085)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(695)
Total	(\$10,780)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,806

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$41,113)
2023	(35,109)
2024	(27,395)
2025	(36,767)
2026	13,463
Thereafter	22,068
Total	(\$104,853)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,611	(\$123,818)	(\$326,790)

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

Net Pension Liability as of 2020	\$49,751
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,620
- Net Difference Between Projected and Actual Investment	(205,893)
- Change of Assumptions	74,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,226
Pension Expense/Income	(10,780)
Contributions	(34,806)
Total Activity in FY 2021	(173,569)
Net Pension Liability as of 2021	(\$123,818)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$721,258 Proportionate Share: 0.0007597

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$184,825	(\$448,994)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,548	\$12,859
Net Difference Between Projected and Actual	0	654,920
Change of Assumptions	244,814	66,107
Changes in Proportion and Differences Between	3,044	4,594
Total	\$364,406	\$738,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$36,571)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,154)
Total	(\$38,725)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,220

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$148,724)
2023	(124,671)
2024	(97,705)
2025	(132,610)
2026	49,378
Thereafter	80,258
Total	(\$374,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$462,751	(\$448,994)	(\$1,185,022)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

Net Pension Liability as of 2020	\$184,825
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,195
- Net Difference Between Projected and Actual Investment	(748,864)
- Change of Assumptions	270,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,023
Pension Expense/Income	(38,725)
Contributions	(126,220)
Total Activity in FY 2021	(633,819)
Net Pension Liability as of 2021	(\$448,994)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$341,313 Proportionate Share: 0.0003595

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$88,455	(\$212,470)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,152	\$6,085
Net Difference Between Projected and Actual	0	309,917
Change of Assumptions	115,849	31,283
Changes in Proportion and Differences Between	949	2,959
Total	\$171,950	\$350,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,306)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(659)
Total	(\$17,965)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,730

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$70,018)
2023	(59,550)
2024	(46,608)
2025	(62,939)
2026	23,146
Thereafter	37,675
Total	(\$178,294)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$218,980	(\$212,470)	(\$560,768)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

Net Pension Liability as of 2020	\$88,455
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,886
- Net Difference Between Projected and Actual Investment	(354,877)
- Change of Assumptions	128,626
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135
Pension Expense/Income	(17,965)
Contributions	(59,730)
Total Activity in FY 2021	(300,925)
Net Pension Liability as of 2021	(\$212,470)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$5,529,857 Proportionate Share: 0.0058244

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,372,350	(\$3,442,309)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$893,538	\$98,586
Net Difference Between Projected and Actual	0	5,021,080
Change of Assumptions	1,876,920	506,824
Changes in Proportion and Differences Between	31,961	24,618
Total	\$2,802,419	\$5,651,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$280,378)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,671
Total	(\$278,707)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$968,960

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,122,029)
2023	(956,473)
2024	(751,736)
2025	(1,015,279)
2026	378,589
Thereafter	618,239
Total	(\$2,848,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,547,776	(\$3,442,309)	(\$9,085,220)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

Net Pension Liability as of 2020	\$1,372,350
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,477
- Net Difference Between Projected and Actual Investment	(5,718,623)
- Change of Assumptions	2,053,684
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,470
Pension Expense/Income	(278,707)
Contributions	(968,960)
Total Activity in FY 2021	(4,814,659)
Net Pension Liability as of 2021	(\$3,442,309)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$5,830,613 Proportionate Share: 0.0061412

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,450,242	(\$3,629,543)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$942,139	\$103,949
Net Difference Between Projected and Actual	0	5,294,186
Change of Assumptions	1,979,009	534,391
Changes in Proportion and Differences Between	37,434	21,980
Total	\$2,958,582	\$5,954,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$295,629)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(60)
Total	(\$295,689)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,020,343

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,184,883)
2023	(1,008,068)
2024	(788,870)
2025	(1,068,338)
2026	401,181
Thereafter	653,054
Total	(\$2,995,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,740,746	(\$3,629,543)	(\$9,579,383)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

Net Pension Liability as of 2020	\$1,450,242
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,048
- Net Difference Between Projected and Actual Investment	(6,031,320)
- Change of Assumptions	2,167,006
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,513
Pension Expense/Income	(295,689)
Contributions	(1,020,343)
Total Activity in FY 2021	(5,079,785)
Net Pension Liability as of 2021	(\$3,629,543)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$2,954,759 Proportionate Share: 0.0031122

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$790,461	(\$1,839,358)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477,451	\$52,678
Net Difference Between Projected and Actual	0	2,682,956
Change of Assumptions	1,002,910	270,816
Changes in Proportion and Differences Between	13,446	32,359
Total	\$1,493,807	\$3,038,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$149,817)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,917
Total	(\$147,900)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$517,084

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$598,520)
2023	(513,550)
2024	(405,688)
2025	(547,557)
2026	197,910
Thereafter	322,403
Total	(\$1,545,002)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,895,713	(\$1,839,358)	(\$4,854,581)

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

Net Pension Liability as of 2020	\$790,461
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,089
- Net Difference Between Projected and Actual Investment	(3,084,734)
- Change of Assumptions	1,125,835
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,025)
Pension Expense/Income	(147,900)
Contributions	(517,084)
Total Activity in FY 2021	(2,629,819)
Net Pension Liability as of 2021	(\$1,839,358)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$1,040,761 Proportionate Share: 0.0010962

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$267,574	(\$647,871)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,171	\$18,555
Net Difference Between Projected and Actual	0	945,009
Change of Assumptions	353,252	95,388
Changes in Proportion and Differences Between	12,773	6,969
Total	\$534,196	\$1,065,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$52,770)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,286
Total	(\$51,484)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,131

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$210,204)
2023	(179,000)
2024	(140,094)
2025	(190,469)
2026	71,429
Thereafter	116,613
Total	(\$531,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$667,721	(\$647,871)	(\$1,709,913)

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

Net Pension Liability as of 2020	\$267,574
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,921
- Net Difference Between Projected and Actual Investment	(1,081,013)
- Change of Assumptions	391,147
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,885)
Pension Expense/Income	(51,484)
Contributions	(182,131)
Total Activity in FY 2021	(915,445)
Net Pension Liability as of 2021	(\$647,871)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$4,889,880 Proportionate Share: 0.0051504

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,255,996	(\$3,043,965)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$790,137	\$87,178
Net Difference Between Projected and Actual	0	4,440,041
Change of Assumptions	1,659,722	448,174
Changes in Proportion and Differences Between	41,794	66,728
Total	\$2,491,653	\$5,042,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$247,933)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	591
Total	(\$247,342)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$855,728

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$993,078)
2023	(840,556)
2024	(669,616)
2025	(908,269)
2026	325,007
Thereafter	536,044
Total	(\$2,550,468)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,137,227	(\$3,043,965)	(\$8,033,878)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

Net Pension Liability as of 2020	\$1,255,996
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,229
- Net Difference Between Projected and Actual Investment	(5,078,443)
- Change of Assumptions	1,837,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,856)
Pension Expense/Income	(247,342)
Contributions	(855,728)
Total Activity in FY 2021	(4,299,961)
Net Pension Liability as of 2021	(\$3,043,965)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,312,209 Proportionate Share: 0.0055952

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,313,444	(\$3,306,849)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$858,375	\$94,707
Net Difference Between Projected and Actual	0	4,823,492
Change of Assumptions	1,803,060	486,880
Changes in Proportion and Differences Between	32,077	74,176
Total	\$2,693,512	\$5,479,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$269,345)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,202)
Total	(\$282,547)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$929,633

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,092,685)
2023	(927,883)
2024	(727,376)
2025	(982,677)
2026	356,856
Thereafter	588,022
Total	(\$2,785,743)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,408,165	(\$3,306,849)	(\$8,727,702)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

Net Pension Liability as of 2020	\$1,313,444
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,946
- Net Difference Between Projected and Actual Investment	(5,491,094)
- Change of Assumptions	1,970,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,608
Pension Expense/Income	(282,547)
Contributions	(929,633)
Total Activity in FY 2021	(4,620,293)
Net Pension Liability as of 2021	(\$3,306,849)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$1,574,347 Proportionate Share: 0.0016582

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$411,778	(\$980,022)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254,389	\$28,067
Net Difference Between Projected and Actual	0	1,429,496
Change of Assumptions	534,357	144,292
Changes in Proportion and Differences Between	11,210	32,884
Total	\$799,956	\$1,634,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$79,823)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,128)
Total	(\$82,951)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,515

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$323,042)
2023	(276,220)
2024	(217,826)
2025	(292,566)
2026	103,722
Thereafter	171,149
Total	(\$834,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,010,048	(\$980,022)	(\$2,586,552)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

Net Pension Liability as of 2020	\$411,778
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,342
- Net Difference Between Projected and Actual Investment	(1,638,796)
- Change of Assumptions	595,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,058)
Pension Expense/Income	(82,951)
Contributions	(275,515)
Total Activity in FY 2021	(1,391,800)
Net Pension Liability as of 2021	(\$980,022)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,394,728 Proportionate Share: 0.0014690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$375,284	(\$868,201)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,363	\$24,865
Net Difference Between Projected and Actual	0	1,266,391
Change of Assumptions	473,387	127,829
Changes in Proportion and Differences Between	10,254	30,865
Total	\$709,004	\$1,449,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$70,716)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,772)
Total	(\$73,488)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,081

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$286,188)
2023	(244,432)
2024	(192,796)
2025	(259,422)
2026	91,447
Thereafter	150,445
Total	(\$740,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$894,802	(\$868,201)	(\$2,291,427)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

Net Pension Liability as of 2020	\$375,284
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,570
- Net Difference Between Projected and Actual Investment	(1,457,142)
- Change of Assumptions	532,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,837)
Pension Expense/Income	(73,488)
Contributions	(244,081)
Total Activity in FY 2021	(1,243,485)
Net Pension Liability as of 2021	(\$868,201)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,229,507 Proportionate Share: 0.0012950

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$283,600	(\$765,365)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,670	\$21,920
Net Difference Between Projected and Actual	0	1,116,390
Change of Assumptions	417,315	112,688
Changes in Proportion and Differences Between	18,095	6,755
Total	\$634,080	\$1,257,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$62,339)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,221
Total	(\$60,118)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,159

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$247,625)
2023	(210,787)
2024	(165,212)
2025	(224,799)
2026	85,129
Thereafter	139,621
Total	(\$623,673)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$788,814	(\$765,365)	(\$2,020,012)

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

Net Pension Liability as of 2020	\$283,600
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,688
- Net Difference Between Projected and Actual Investment	(1,260,539)
- Change of Assumptions	445,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,271
Pension Expense/Income	(60,118)
Contributions	(215,159)
Total Activity in FY 2021	(1,048,965)
Net Pension Liability as of 2021	(\$765,365)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$6,338,896 Proportionate Share: 0.0066766

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,669,109	(\$3,945,973)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,024,276	\$113,011
Net Difference Between Projected and Actual	0	5,755,742
Change of Assumptions	2,151,542	580,980
Changes in Proportion and Differences Between	80,014	72,968
Total	\$3,255,832	\$6,522,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$321,402)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,553
Total	(\$310,849)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,109,301

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,277,564)
2023	(1,094,678)
2024	(861,591)
2025	(1,165,641)
2026	428,790
Thereafter	703,815
Total	(\$3,266,869)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,066,871	(\$3,945,973)	(\$10,414,529)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

Net Pension Liability as of 2020	\$1,669,109
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,858
- Net Difference Between Projected and Actual Investment	(6,604,123)
- Change of Assumptions	2,401,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,638)
Pension Expense/Income	(310,849)
Contributions	(1,109,301)
Total Activity in FY 2021	(5,615,082)
Net Pension Liability as of 2021	(\$3,945,973)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$9,852,609 Proportionate Share: 0.0103775

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,432,254	(\$6,133,261)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,592,041	\$175,654
Net Difference Between Projected and Actual	0	8,946,202
Change of Assumptions	3,344,161	903,023
Changes in Proportion and Differences Between	151,709	78,998
Total	\$5,087,911	\$10,103,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$499,558)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,210
Total	(\$483,348)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,724,183

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,985,922)
2023	(1,692,419)
2024	(1,326,910)
2025	(1,801,121)
2026	677,538
Thereafter	1,112,868
Total	(\$5,015,966)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,321,174	(\$6,133,261)	(\$16,187,397)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

Net Pension Liability as of 2020	\$2,432,254
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146,557
- Net Difference Between Projected and Actual Investment	(10,182,477)
- Change of Assumptions	3,652,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,255
Pension Expense/Income	(483,348)
Contributions	(1,724,183)
Total Activity in FY 2021	(8,565,515)
Net Pension Liability as of 2021	(\$6,133,261)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7796100
 Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$897,005 Proportionate Share: 0.0009448

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$237,150	(\$558,391)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,944	\$15,992
Net Difference Between Projected and Actual	0	814,490
Change of Assumptions	304,463	82,214
Changes in Proportion and Differences Between	3,922	16,373
Total	\$453,329	\$929,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,481)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,500)
Total	(\$49,981)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,976

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$186,782)
2023	(158,948)
2024	(123,726)
2025	(165,245)
2026	60,536
Thereafter	98,425
Total	(\$475,740)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$575,499	(\$558,391)	(\$1,473,751)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

Net Pension Liability as of 2020	\$237,150
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,140
- Net Difference Between Projected and Actual Investment	(935,030)
- Change of Assumptions	340,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	929
Pension Expense/Income	(49,981)
Contributions	(156,976)
Total Activity in FY 2021	(795,541)
Net Pension Liability as of 2021	(\$558,391)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$347,120 Proportionate Share: 0.0003656

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$93,360	(\$216,075)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,088	\$6,188
Net Difference Between Projected and Actual	0	315,175
Change of Assumptions	117,815	31,814
Changes in Proportion and Differences Between	2,716	7,572
Total	\$176,619	\$360,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,599)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(546)
Total	(\$18,145)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,746

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$71,081)
2023	(60,539)
2024	(47,738)
2025	(64,772)
2026	22,517
Thereafter	37,483
Total	(\$184,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$222,695	(\$216,075)	(\$570,283)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

Net Pension Liability as of 2020	\$93,360
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,158
- Net Difference Between Projected and Actual Investment	(362,628)
- Change of Assumptions	132,505
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,579)
Pension Expense/Income	(18,145)
Contributions	(60,746)
Total Activity in FY 2021	(309,435)
Net Pension Liability as of 2021	(\$216,075)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$89,309 Proportionate Share: 0.0000941

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$33,920	(\$55,615)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,436	\$1,593
Net Difference Between Projected and Actual	0	81,121
Change of Assumptions	30,324	8,188
Changes in Proportion and Differences Between	1,444	9,301
Total	\$46,204	\$100,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,530)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(818)
Total	(\$5,348)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,629

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,972)
2023	(16,848)
2024	(13,479)
2025	(17,624)
2026	4,885
Thereafter	8,039
Total	(\$53,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,318	(\$55,615)	(\$146,782)

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

Net Pension Liability as of 2020	\$33,920
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,866)
- Net Difference Between Projected and Actual Investment	(98,362)
- Change of Assumptions	39,032
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,362)
Pension Expense/Income	(5,348)
Contributions	(15,629)
Total Activity in FY 2021	(89,535)
Net Pension Liability as of 2021	(\$55,615)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,145,509 Proportionate Share: 0.0012065

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$364,649	(\$713,060)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,093	\$20,422
Net Difference Between Projected and Actual	0	1,040,096
Change of Assumptions	388,796	104,987
Changes in Proportion and Differences Between	7,285	60,856
Total	\$581,174	\$1,226,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$58,079)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,566)
Total	(\$66,645)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,464

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$241,335)
2023	(207,189)
2024	(164,140)
2025	(217,866)
2026	70,009
Thereafter	115,334
Total	(\$645,187)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$734,907	(\$713,060)	(\$1,881,965)

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

Net Pension Liability as of 2020	\$364,649
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,704)
- Net Difference Between Projected and Actual Investment	(1,225,441)
- Change of Assumptions	465,447
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,902)
Pension Expense/Income	(66,645)
Contributions	(200,464)
Total Activity in FY 2021	(1,077,709)
Net Pension Liability as of 2021	(\$713,060)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,491,925 Proportionate Share: 0.0015714

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$422,656	(\$928,721)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,073	\$26,598
Net Difference Between Projected and Actual	0	1,354,668
Change of Assumptions	506,385	136,739
Changes in Proportion and Differences Between	25,941	26,506
Total	\$773,399	\$1,544,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$75,645)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	518
Total	(\$75,127)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$261,089

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$302,653)
2023	(257,654)
2024	(202,419)
2025	(274,088)
2026	101,663
Thereafter	164,039
Total	(\$771,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$957,176	(\$928,721)	(\$2,451,156)

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

Net Pension Liability as of 2020	\$422,656
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,185)
- Net Difference Between Projected and Actual Investment	(1,569,497)
- Change of Assumptions	580,177
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,656)
Pension Expense/Income	(75,127)
Contributions	(261,089)
Total Activity in FY 2021	(1,351,377)
Net Pension Liability as of 2021	(\$928,721)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$171,799 Proportionate Share: 0.0001810

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$44,094	(\$106,974)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,768	\$3,064
Net Difference Between Projected and Actual	0	156,036
Change of Assumptions	58,327	15,750
Changes in Proportion and Differences Between	4,456	1,774
Total	\$90,551	\$176,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,713)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(402)
Total	(\$9,115)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,065

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,322)
2023	(29,161)
2024	(22,642)
2025	(31,006)
2026	12,327
Thereafter	19,731
Total	(\$86,073)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,251	(\$106,974)	(\$282,334)

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

Net Pension Liability as of 2020	\$44,094
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,684
- Net Difference Between Projected and Actual Investment	(178,448)
- Change of Assumptions	64,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	335
Pension Expense/Income	(9,115)
Contributions	(30,065)
Total Activity in FY 2021	(151,068)
Net Pension Liability as of 2021	(\$106,974)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$3,679,748 Proportionate Share: 0.0038758

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$931,216	(\$2,290,657)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$594,597	\$65,603
Net Difference Between Projected and Actual	0	3,341,237
Change of Assumptions	1,248,981	337,262
Changes in Proportion and Differences Between	26,578	12,311
Total	\$1,870,156	\$3,756,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$186,576)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,075
Total	(\$181,501)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$643,955

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$742,684)
2023	(633,323)
2024	(498,106)
2025	(675,727)
2026	252,155
Thereafter	411,428
Total	(\$1,886,257)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,360,839	(\$2,290,657)	(\$6,045,687)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

Net Pension Liability as of 2020	\$931,216
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,825
- Net Difference Between Projected and Actual Investment	(3,814,559)
- Change of Assumptions	1,375,572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(255)
Pension Expense/Income	(181,501)
Contributions	(643,955)
Total Activity in FY 2021	(3,221,873)
Net Pension Liability as of 2021	(\$2,290,657)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$4,500,982 Proportionate Share: 0.0047408

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,176,962	(\$2,801,885)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$727,299	\$80,245
Net Difference Between Projected and Actual	0	4,086,934
Change of Assumptions	1,527,728	412,532
Changes in Proportion and Differences Between	16,480	27,380
Total	\$2,271,507	\$4,607,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$228,215)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,085
Total	(\$226,130)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$787,672

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$912,560)
2023	(780,396)
2024	(614,280)
2025	(829,891)
2026	305,176
Thereafter	496,367
Total	(\$2,335,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,887,730	(\$2,801,885)	(\$7,394,961)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

Net Pension Liability as of 2020	\$1,176,962
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,586
- Net Difference Between Projected and Actual Investment	(4,685,165)
- Change of Assumptions	1,701,459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,925)
Pension Expense/Income	(226,130)
Contributions	(787,672)
Total Activity in FY 2021	(3,978,847)
Net Pension Liability as of 2021	(\$2,801,885)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,428,162 Proportionate Share: 0.0015042

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$374,580	(\$889,005)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,764	\$25,461
Net Difference Between Projected and Actual	0	1,296,736
Change of Assumptions	484,730	130,892
Changes in Proportion and Differences Between	7,612	10,704
Total	\$723,106	\$1,463,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$72,410)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	299
Total	(\$72,111)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,930

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$289,909)
2023	(247,191)
2024	(194,853)
2025	(263,617)
2026	97,111
Thereafter	157,772
Total	(\$740,687)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$916,243	(\$889,005)	(\$2,346,334)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

Net Pension Liability as of 2020	\$374,580
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,742
- Net Difference Between Projected and Actual Investment	(1,487,129)
- Change of Assumptions	540,422
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,579)
Pension Expense/Income	(72,111)
Contributions	(249,930)
Total Activity in FY 2021	(1,263,585)
Net Pension Liability as of 2021	(\$889,005)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$691,129 Proportionate Share: 0.0007279

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$186,136	(\$430,200)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,669	\$12,321
Net Difference Between Projected and Actual	0	627,506
Change of Assumptions	234,567	63,340
Changes in Proportion and Differences Between	2,755	10,185
Total	\$348,991	\$713,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,040)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,862)
Total	(\$36,902)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,947

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$142,296)
2023	(120,804)
2024	(95,147)
2025	(128,108)
2026	46,449
Thereafter	75,545
Total	(\$364,361)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$443,381	(\$430,200)	(\$1,135,419)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

Net Pension Liability as of 2020	\$186,136
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,170
- Net Difference Between Projected and Actual Investment	(722,116)
- Change of Assumptions	263,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,486)
Pension Expense/Income	(36,902)
Contributions	(120,947)
Total Activity in FY 2021	(616,336)
Net Pension Liability as of 2021	(\$430,200)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$5,173,199 Proportionate Share: 0.0054488

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,304,388	(\$3,220,324)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$835,916	\$92,229
Net Difference Between Projected and Actual	0	4,697,284
Change of Assumptions	1,755,882	474,140
Changes in Proportion and Differences Between	60,915	48,455
Total	\$2,652,713	\$5,312,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$262,298)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,754
Total	(\$259,544)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$905,324

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,048,483)
2023	(892,243)
2024	(704,107)
2025	(949,445)
2026	356,796
Thereafter	578,087
Total	(\$2,659,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,318,990	(\$3,220,324)	(\$8,499,339)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

Net Pension Liability as of 2020	\$1,304,388
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,694
- Net Difference Between Projected and Actual Investment	(5,360,283)
- Change of Assumptions	1,931,477
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,268
Pension Expense/Income	(259,544)
Contributions	(905,324)
Total Activity in FY 2021	(4,524,712)
Net Pension Liability as of 2021	(\$3,220,324)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$3,819,670 Proportionate Share: 0.0040232

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$977,471	(\$2,377,773)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$617,210	\$68,098
Net Difference Between Projected and Actual	0	3,468,308
Change of Assumptions	1,296,481	350,088
Changes in Proportion and Differences Between	27,477	43,707
Total	\$1,941,168	\$3,930,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$193,671)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,213)
Total	(\$198,884)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$668,447

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$781,409)
2023	(664,559)
2024	(524,573)
2025	(703,795)
2026	261,099
Thereafter	424,204
Total	(\$1,989,033)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,450,624	(\$2,377,773)	(\$6,275,609)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

Net Pension Liability as of 2020	\$977,471
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,795
- Net Difference Between Projected and Actual Investment	(3,965,141)
- Change of Assumptions	1,433,287
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,146
Pension Expense/Income	(198,884)
Contributions	(668,447)
Total Activity in FY 2021	(3,355,244)
Net Pension Liability as of 2021	(\$2,377,773)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$551,415 Proportionate Share: 0.0005808

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,093	(\$343,262)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,102	\$9,831
Net Difference Between Projected and Actual	0	500,694
Change of Assumptions	187,163	50,540
Changes in Proportion and Differences Between	5,257	3,555
Total	\$281,522	\$564,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,959)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47)
Total	(\$28,006)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,499

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$112,103)
2023	(95,014)
2024	(74,434)
2025	(100,971)
2026	38,071
Thereafter	61,353
Total	(\$283,098)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,779	(\$343,262)	(\$905,964)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

Net Pension Liability as of 2020	\$147,093
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,476
- Net Difference Between Projected and Actual Investment	(575,459)
- Change of Assumptions	209,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,759)
Pension Expense/Income	(28,006)
Contributions	(96,499)
Total Activity in FY 2021	(490,355)
Net Pension Liability as of 2021	(\$343,262)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$389,980 Proportionate Share: 0.0004108

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$106,010	(\$242,789)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,022	\$6,953
Net Difference Between Projected and Actual	0	354,141
Change of Assumptions	132,381	35,747
Changes in Proportion and Differences Between	3,618	3,473
Total	\$199,021	\$400,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,775)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(156)
Total	(\$19,931)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,247

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$79,411)
2023	(67,446)
2024	(52,850)
2025	(71,504)
2026	26,774
Thereafter	43,144
Total	(\$201,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,228	(\$242,789)	(\$640,789)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

Net Pension Liability as of 2020	\$106,010
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	723
- Net Difference Between Projected and Actual Investment	(408,024)
- Change of Assumptions	149,439
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,759)
Pension Expense/Income	(19,931)
Contributions	(68,247)
Total Activity in FY 2021	(348,799)
Net Pension Liability as of 2021	(\$242,789)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$796,668 Proportionate Share: 0.0008391

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$215,686	(\$495,921)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,729	\$14,203
Net Difference Between Projected and Actual	0	723,369
Change of Assumptions	270,401	73,016
Changes in Proportion and Differences Between	5,067	13,016
Total	\$404,197	\$823,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,393)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,769)
Total	(\$43,162)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,417

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$164,656)
2023	(138,842)
2024	(108,716)
2025	(147,229)
2026	53,424
Thereafter	86,612
Total	(\$419,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$511,115	(\$495,921)	(\$1,308,874)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

Net Pension Liability as of 2020	\$215,686
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,921
- Net Difference Between Projected and Actual Investment	(832,999)
- Change of Assumptions	304,822
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,772)
Pension Expense/Income	(43,162)
Contributions	(139,417)
Total Activity in FY 2021	(711,607)
Net Pension Liability as of 2021	(\$495,921)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$618,511 Proportionate Share: 0.0006515

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$169,164	(\$385,046)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,948	\$11,028
Net Difference Between Projected and Actual	0	561,643
Change of Assumptions	209,947	56,692
Changes in Proportion and Differences Between	8,452	12,516
Total	\$318,347	\$641,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,362)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,279)
Total	(\$33,641)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,240

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$127,974)
2023	(108,763)
2024	(84,687)
2025	(113,484)
2026	42,642
Thereafter	68,734
Total	(\$323,532)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$396,844	(\$385,046)	(\$1,016,246)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

Net Pension Liability as of 2020	\$169,164
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	603
- Net Difference Between Projected and Actual Investment	(647,626)
- Change of Assumptions	237,519
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,825)
Pension Expense/Income	(33,641)
Contributions	(108,240)
Total Activity in FY 2021	(554,210)
Net Pension Liability as of 2021	(\$385,046)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7805100
 Submission Unit Name: RENNELAER-POLICE DEPT

Wages: \$619,926 Proportionate Share: 0.0006530

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,676	(\$385,933)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,179	\$11,053
Net Difference Between Projected and Actual	0	562,936
Change of Assumptions	210,430	56,822
Changes in Proportion and Differences Between	9,471	1,397
Total	\$320,080	\$632,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,435)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,981
Total	(\$28,454)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,487

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$123,001)
2023	(105,650)
2024	(83,517)
2025	(113,231)
2026	43,058
Thereafter	70,213
Total	(\$312,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$397,757	(\$385,933)	(\$1,018,585)

1977 Fund Net Pension Liability - Unaudited

RENSELAER-POLICE DEPT - 7805100

Net Pension Liability as of 2020	\$147,676
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,028
- Net Difference Between Projected and Actual Investment	(637,997)
- Change of Assumptions	227,167
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,134
Pension Expense/Income	(28,454)
Contributions	(108,487)
Total Activity in FY 2021	(533,609)
Net Pension Liability as of 2021	(\$385,933)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$4,409,033 Proportionate Share: 0.0046439

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,140,250	(\$2,744,616)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$712,434	\$78,605
Net Difference Between Projected and Actual	0	4,003,399
Change of Assumptions	1,496,502	404,100
Changes in Proportion and Differences Between	8,867	42,156
Total	\$2,217,803	\$4,528,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$223,551)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,338)
Total	(\$229,889)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$771,577

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$902,287)
2023	(770,356)
2024	(605,357)
2025	(815,542)
2026	296,987
Thereafter	486,098
Total	(\$2,310,457)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,828,706	(\$2,744,616)	(\$7,243,811)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

Net Pension Liability as of 2020	\$1,140,250
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,528
- Net Difference Between Projected and Actual Investment	(4,582,969)
- Change of Assumptions	1,660,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	663
Pension Expense/Income	(229,889)
Contributions	(771,577)
Total Activity in FY 2021	(3,884,866)
Net Pension Liability as of 2021	(\$2,744,616)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$4,790,943 Proportionate Share: 0.0050462

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,157,513	(\$2,982,381)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$774,152	\$85,414
Net Difference Between Projected and Actual	0	4,350,212
Change of Assumptions	1,626,144	439,107
Changes in Proportion and Differences Between	54,050	10,487
Total	\$2,454,346	\$4,885,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$242,917)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,166
Total	(\$235,751)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$838,417

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$966,397)
2023	(822,438)
2024	(645,430)
2025	(874,358)
2026	333,823
Thereafter	543,926
Total	(\$2,430,874)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,073,757	(\$2,982,381)	(\$7,871,341)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

Net Pension Liability as of 2020	\$1,157,513
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,424
- Net Difference Between Projected and Actual Investment	(4,938,557)
- Change of Assumptions	1,763,613
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,794
Pension Expense/Income	(235,751)
Contributions	(838,417)
Total Activity in FY 2021	(4,139,894)
Net Pension Liability as of 2021	(\$2,982,381)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$429,993 Proportionate Share: 0.0004529

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$119,559	(\$267,671)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,481	\$7,666
Net Difference Between Projected and Actual	0	390,435
Change of Assumptions	145,948	39,410
Changes in Proportion and Differences Between	6,043	6,041
Total	\$221,472	\$443,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,802)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	367
Total	(\$21,435)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,249

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$87,010)
2023	(74,051)
2024	(58,679)
2025	(79,118)
2026	29,442
Thereafter	47,336
Total	(\$222,080)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$275,872	(\$267,671)	(\$706,458)

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

Net Pension Liability as of 2020	\$119,559
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(604)
- Net Difference Between Projected and Actual Investment	(451,205)
- Change of Assumptions	166,092
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,829)
Pension Expense/Income	(21,435)
Contributions	(75,249)
Total Activity in FY 2021	(387,230)
Net Pension Liability as of 2021	(\$267,671)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$601,360 Proportionate Share: 0.0006334

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$158,675	(\$374,349)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,172	\$10,721
Net Difference Between Projected and Actual	0	546,039
Change of Assumptions	204,114	55,117
Changes in Proportion and Differences Between	2,820	11,704
Total	\$304,106	\$623,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,491)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(927)
Total	(\$31,418)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,191

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$123,128)
2023	(105,729)
2024	(83,422)
2025	(111,740)
2026	39,794
Thereafter	64,750
Total	(\$319,475)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$385,819	(\$374,349)	(\$988,012)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

Net Pension Liability as of 2020	\$158,675
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,610
- Net Difference Between Projected and Actual Investment	(626,691)
- Change of Assumptions	228,036
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,370)
Pension Expense/Income	(31,418)
Contributions	(101,191)
Total Activity in FY 2021	(533,024)
Net Pension Liability as of 2021	(\$374,349)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$509,639 Proportionate Share: 0.0005368

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,573	(\$317,257)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,352	\$9,086
Net Difference Between Projected and Actual	0	462,763
Change of Assumptions	172,984	46,711
Changes in Proportion and Differences Between	6,096	4,501
Total	\$261,432	\$523,061

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,841)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(372)
Total	(\$26,213)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,188

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$103,938)
2023	(88,444)
2024	(68,849)
2025	(93,032)
2026	35,385
Thereafter	57,249
Total	(\$261,629)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$326,977	(\$317,257)	(\$837,330)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

Net Pension Liability as of 2020	\$132,573
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,053
- Net Difference Between Projected and Actual Investment	(530,148)
- Change of Assumptions	192,309
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(643)
Pension Expense/Income	(26,213)
Contributions	(89,188)
Total Activity in FY 2021	(449,830)
Net Pension Liability as of 2021	(\$317,257)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$571,653 Proportionate Share: 0.0006021

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$146,316	(\$355,850)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,370	\$10,191
Net Difference Between Projected and Actual	0	519,056
Change of Assumptions	194,027	52,393
Changes in Proportion and Differences Between	2,023	4,306
Total	\$288,420	\$585,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,984)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(713)
Total	(\$29,697)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,040

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$116,876)
2023	(98,925)
2024	(77,897)
2025	(105,485)
2026	38,604
Thereafter	63,053
Total	(\$297,526)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$366,753	(\$355,850)	(\$939,189)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

Net Pension Liability as of 2020	\$146,316
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,790
- Net Difference Between Projected and Actual Investment	(593,426)
- Change of Assumptions	214,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	691
Pension Expense/Income	(29,697)
Contributions	(100,040)
Total Activity in FY 2021	(502,166)
Net Pension Liability as of 2021	(\$355,850)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$835,649 Proportionate Share: 0.0008802

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$211,995	(\$520,212)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,034	\$14,899
Net Difference Between Projected and Actual	0	758,800
Change of Assumptions	283,645	76,593
Changes in Proportion and Differences Between	2,522	2,695
Total	\$421,201	\$852,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,372)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102
Total	(\$42,270)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,238

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$169,717)
2023	(144,374)
2024	(113,592)
2025	(153,870)
2026	56,822
Thereafter	92,945
Total	(\$431,786)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$536,150	(\$520,212)	(\$1,372,985)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

Net Pension Liability as of 2020	\$211,995
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,457
- Net Difference Between Projected and Actual Investment	(866,554)
- Change of Assumptions	312,650
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	748
Pension Expense/Income	(42,270)
Contributions	(146,238)
Total Activity in FY 2021	(732,207)
Net Pension Liability as of 2021	(\$520,212)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$574,669 Proportionate Share: 0.0006053

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$143,402	(\$357,742)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,861	\$10,246
Net Difference Between Projected and Actual	0	521,815
Change of Assumptions	195,059	52,672
Changes in Proportion and Differences Between	3,297	1,657
Total	\$291,217	\$586,390

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,138)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(293)
Total	(\$29,431)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,567

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$117,076)
2023	(98,971)
2024	(77,650)
2025	(105,401)
2026	39,555
Thereafter	64,370
Total	(\$295,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$368,702	(\$357,742)	(\$944,180)

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

Net Pension Liability as of 2020	\$143,402
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,747
- Net Difference Between Projected and Actual Investment	(594,704)
- Change of Assumptions	213,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,994
Pension Expense/Income	(29,431)
Contributions	(100,567)
Total Activity in FY 2021	(501,144)
Net Pension Liability as of 2021	(\$357,742)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$361,135 Proportionate Share: 0.0003804

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$90,130	(\$224,822)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,358	\$6,439
Net Difference Between Projected and Actual	0	327,934
Change of Assumptions	122,584	33,101
Changes in Proportion and Differences Between	2,619	1,772
Total	\$183,561	\$369,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,312)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	170
Total	(\$18,142)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,199

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,222)
2023	(62,523)
2024	(48,973)
2025	(66,279)
2026	24,833
Thereafter	40,479
Total	(\$185,685)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,710	(\$224,822)	(\$593,369)

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

Net Pension Liability as of 2020	\$90,130
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,863
- Net Difference Between Projected and Actual Investment	(373,746)
- Change of Assumptions	134,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	893
Pension Expense/Income	(18,142)
Contributions	(63,199)
Total Activity in FY 2021	(314,952)
Net Pension Liability as of 2021	(\$224,822)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,738,504 Proportionate Share: 0.0039377

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$897,418	(\$2,327,241)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604,094	\$66,651
Net Difference Between Projected and Actual	0	3,394,600
Change of Assumptions	1,268,928	342,648
Changes in Proportion and Differences Between	32,100	14,764
Total	\$1,905,122	\$3,818,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$189,555)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,861
Total	(\$187,694)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$654,237

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$757,838)
2023	(643,885)
2024	(505,402)
2025	(685,278)
2026	257,647
Thereafter	421,215
Total	(\$1,913,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,398,544	(\$2,327,241)	(\$6,142,242)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

Net Pension Liability as of 2020	\$897,418
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,920
- Net Difference Between Projected and Actual Investment	(3,850,743)
- Change of Assumptions	1,373,297
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,798
Pension Expense/Income	(187,694)
Contributions	(654,237)
Total Activity in FY 2021	(3,224,659)
Net Pension Liability as of 2021	(\$2,327,241)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,221,893 Proportionate Share: 0.0012870

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$321,453	(\$760,637)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,442	\$21,784
Net Difference Between Projected and Actual	0	1,109,493
Change of Assumptions	414,737	111,991
Changes in Proportion and Differences Between	7,395	7,417
Total	\$619,574	\$1,250,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$61,954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(257)
Total	(\$62,211)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,831

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$248,557)
2023	(211,386)
2024	(166,139)
2025	(224,480)
2026	83,682
Thereafter	135,769
Total	(\$631,111)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$783,941	(\$760,637)	(\$2,007,534)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

Net Pension Liability as of 2020	\$321,453
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,834
- Net Difference Between Projected and Actual Investment	(1,272,882)
- Change of Assumptions	462,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,867)
Pension Expense/Income	(62,211)
Contributions	(213,831)
Total Activity in FY 2021	(1,082,090)
Net Pension Liability as of 2021	(\$760,637)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$925,203 Proportionate Share: 0.0009745

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$229,381	(\$575,944)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,501	\$16,495
Net Difference Between Projected and Actual	0	840,094
Change of Assumptions	314,034	84,798
Changes in Proportion and Differences Between	7,325	3,491
Total	\$470,860	\$944,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$46,911)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	690
Total	(\$46,221)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,907

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$187,319)
2023	(159,584)
2024	(125,311)
2025	(169,626)
2026	63,761
Thereafter	104,061
Total	(\$474,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$593,590	(\$575,944)	(\$1,520,079)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

Net Pension Liability as of 2020	\$229,381
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,251
- Net Difference Between Projected and Actual Investment	(956,684)
- Change of Assumptions	343,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,742
Pension Expense/Income	(46,221)
Contributions	(161,907)
Total Activity in FY 2021	(805,325)
Net Pension Liability as of 2021	(\$575,944)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$136,389 Proportionate Share: 0.0001437

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,287	(\$84,929)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,045	\$2,432
Net Difference Between Projected and Actual	0	123,880
Change of Assumptions	46,307	12,504
Changes in Proportion and Differences Between	5,368	4,423
Total	\$73,720	\$143,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,918)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(198)
Total	(\$7,116)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,868

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$27,922)
2023	(23,778)
2024	(18,747)
2025	(25,161)
2026	9,882
Thereafter	16,207
Total	(\$69,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$87,531	(\$84,929)	(\$224,151)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

Net Pension Liability as of 2020	\$28,287
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,845
- Net Difference Between Projected and Actual Investment	(138,258)
- Change of Assumptions	47,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,288
Pension Expense/Income	(7,116)
Contributions	(23,868)
Total Activity in FY 2021	(113,216)
Net Pension Liability as of 2021	(\$84,929)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$1,036,013 Proportionate Share: 0.0010912

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$234,868	(\$644,916)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,404	\$18,470
Net Difference Between Projected and Actual	0	940,698
Change of Assumptions	351,640	94,953
Changes in Proportion and Differences Between	15,701	1,546
Total	\$534,745	\$1,055,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$52,529)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,077
Total	(\$50,452)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,303

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$208,448)
2023	(177,071)
2024	(138,979)
2025	(188,427)
2026	72,860
Thereafter	119,143
Total	(\$520,922)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$664,675	(\$644,916)	(\$1,702,114)

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

Net Pension Liability as of 2020	\$234,868
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,314
- Net Difference Between Projected and Actual Investment	(1,060,078)
- Change of Assumptions	373,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,057
Pension Expense/Income	(50,452)
Contributions	(181,303)
Total Activity in FY 2021	(879,784)
Net Pension Liability as of 2021	(\$644,916)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$2,561,379 Proportionate Share: 0.0026978

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$665,196	(\$1,594,441)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$413,877	\$45,664
Net Difference Between Projected and Actual	0	2,325,711
Change of Assumptions	869,369	234,756
Changes in Proportion and Differences Between	5,395	26,433
Total	\$1,288,641	\$2,632,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$129,868)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,508)
Total	(\$135,376)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$448,239

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$525,995)
2023	(446,765)
2024	(351,276)
2025	(473,555)
2026	172,337
Thereafter	281,331
Total	(\$1,343,923)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,643,292	(\$1,594,441)	(\$4,208,177)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

Net Pension Liability as of 2020	\$665,196
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,928
- Net Difference Between Projected and Actual Investment	(2,663,819)
- Change of Assumptions	965,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	912
Pension Expense/Income	(135,376)
Contributions	(448,239)
Total Activity in FY 2021	(2,259,637)
Net Pension Liability as of 2021	(\$1,594,441)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$2,592,174 Proportionate Share: 0.0027303

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$666,095	(\$1,613,649)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$418,863	\$46,214
Net Difference Between Projected and Actual	0	2,353,728
Change of Assumptions	879,842	237,584
Changes in Proportion and Differences Between	18,241	20,889
Total	\$1,316,946	\$2,658,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$131,433)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,347)
Total	(\$132,780)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,627

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$528,106)
2023	(449,788)
2024	(353,650)
2025	(475,893)
2026	178,044
Thereafter	287,924
Total	(\$1,341,469)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,663,089	(\$1,613,649)	(\$4,258,873)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

Net Pension Liability as of 2020	\$666,095
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,894
- Net Difference Between Projected and Actual Investment	(2,692,293)
- Change of Assumptions	974,050
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12
Pension Expense/Income	(132,780)
Contributions	(453,627)
Total Activity in FY 2021	(2,279,744)
Net Pension Liability as of 2021	(\$1,613,649)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$2,832,251 Proportionate Share: 0.0029831

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$717,327	(\$1,763,058)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$457,646	\$50,493
Net Difference Between Projected and Actual	0	2,571,661
Change of Assumptions	961,307	259,582
Changes in Proportion and Differences Between	8,898	32,025
Total	\$1,427,851	\$2,913,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$143,602)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,837)
Total	(\$153,439)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,648

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$585,366)
2023	(495,732)
2024	(388,197)
2025	(523,066)
2026	192,419
Thereafter	314,032
Total	(\$1,485,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,817,075	(\$1,763,058)	(\$4,653,204)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

Net Pension Liability as of 2020	\$717,327
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,652
- Net Difference Between Projected and Actual Investment	(2,936,267)
- Change of Assumptions	1,059,036
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,281
Pension Expense/Income	(153,439)
Contributions	(495,648)
Total Activity in FY 2021	(2,480,385)
Net Pension Liability as of 2021	(\$1,763,058)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$3,891,680 Proportionate Share: 0.0040990

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,021,492	(\$2,422,572)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$628,839	\$69,381
Net Difference Between Projected and Actual	0	3,533,653
Change of Assumptions	1,320,907	356,684
Changes in Proportion and Differences Between	10,583	25,659
Total	\$1,960,329	\$3,985,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$197,320)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,846)
Total	(\$200,166)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$681,052

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$793,667)
2023	(675,271)
2024	(531,782)
2025	(717,426)
2026	264,053
Thereafter	429,045
Total	(\$2,025,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,496,795	(\$2,422,572)	(\$6,393,846)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

Net Pension Liability as of 2020	\$1,021,492
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,158
- Net Difference Between Projected and Actual Investment	(4,052,861)
- Change of Assumptions	1,473,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,187)
Pension Expense/Income	(200,166)
Contributions	(681,052)
Total Activity in FY 2021	(3,444,064)
Net Pension Liability as of 2021	(\$2,422,572)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$14,796,362 Proportionate Share: 0.0155846

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,761,481	(\$9,210,737)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,390,877	\$263,791
Net Difference Between Projected and Actual	0	13,435,123
Change of Assumptions	5,022,155	1,356,131
Changes in Proportion and Differences Between	38,035	103,664
Total	\$7,451,067	\$15,158,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$750,221)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,878)
Total	(\$770,099)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,589,454

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,026,617)
2023	(2,572,630)
2024	(2,020,721)
2025	(2,728,077)
2026	1,003,214
Thereafter	1,637,189
Total	(\$7,707,642)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,492,939	(\$9,210,737)	(\$24,309,719)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

Net Pension Liability as of 2020	\$3,761,481
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163,294
- Net Difference Between Projected and Actual Investment	(15,347,022)
- Change of Assumptions	5,539,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,387
Pension Expense/Income	(770,099)
Contributions	(2,589,454)
Total Activity in FY 2021	(12,972,218)
Net Pension Liability as of 2021	(\$9,210,737)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$16,037,134 Proportionate Share: 0.0168915

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,131,447	(\$9,983,135)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,591,373	\$285,913
Net Difference Between Projected and Actual	0	14,561,771
Change of Assumptions	5,443,305	1,469,855
Changes in Proportion and Differences Between	47,715	70,719
Total	\$8,082,393	\$16,388,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$813,133)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,479
Total	(\$809,654)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,806,485

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,255,402)
2023	(2,772,409)
2024	(2,185,754)
2025	(2,954,548)
2026	1,088,920
Thereafter	1,773,328
Total	(\$8,305,865)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,289,002	(\$9,983,135)	(\$26,348,294)

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

Net Pension Liability as of 2020	\$4,131,447
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,517
- Net Difference Between Projected and Actual Investment	(16,661,718)
- Change of Assumptions	6,031,388
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,630)
Pension Expense/Income	(809,654)
Contributions	(2,806,485)
Total Activity in FY 2021	(14,114,582)
Net Pension Liability as of 2021	(\$9,983,135)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,393,716 Proportionate Share: 0.0025212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$608,039	(\$1,490,068)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$386,784	\$42,675
Net Difference Between Projected and Actual	0	2,173,468
Change of Assumptions	812,460	219,388
Changes in Proportion and Differences Between	10,982	19,993
Total	\$1,210,226	\$2,455,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$121,367)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,316)
Total	(\$124,683)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$418,902

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$489,731)
2023	(417,495)
2024	(328,264)
2025	(440,441)
2026	163,946
Thereafter	266,687
Total	(\$1,245,298)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,535,721	(\$1,490,068)	(\$3,932,707)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

Net Pension Liability as of 2020	\$608,039
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,665
- Net Difference Between Projected and Actual Investment	(2,482,524)
- Change of Assumptions	895,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,392
Pension Expense/Income	(124,683)
Contributions	(418,902)
Total Activity in FY 2021	(2,098,107)
Net Pension Liability as of 2021	(\$1,490,068)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,507,969 Proportionate Share: 0.0026416

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$631,203	(\$1,561,226)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$405,255	\$44,713
Net Difference Between Projected and Actual	0	2,277,262
Change of Assumptions	851,259	229,865
Changes in Proportion and Differences Between	11,418	24,975
Total	\$1,267,932	\$2,576,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$127,163)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,164)
Total	(\$132,327)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,898

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$514,807)
2023	(439,074)
2024	(344,914)
2025	(461,499)
2026	171,710
Thereafter	279,701
Total	(\$1,308,883)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,609,059	(\$1,561,226)	(\$4,120,513)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

Net Pension Liability as of 2020	\$631,203
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,004
- Net Difference Between Projected and Actual Investment	(2,598,092)
- Change of Assumptions	935,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,078
Pension Expense/Income	(132,327)
Contributions	(438,898)
Total Activity in FY 2021	(2,192,429)
Net Pension Liability as of 2021	(\$1,561,226)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$185,247 Proportionate Share: 0.0001951

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,411	(\$115,307)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,931	\$3,302
Net Difference Between Projected and Actual	0	168,191
Change of Assumptions	62,871	16,977
Changes in Proportion and Differences Between	2,993	7,075
Total	\$95,795	\$195,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,392)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	152
Total	(\$9,240)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,418

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,488)
2023	(32,408)
2024	(26,038)
2025	(35,079)
2026	11,764
Thereafter	19,499
Total	(\$99,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,840	(\$115,307)	(\$304,328)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

Net Pension Liability as of 2020	\$49,411
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	832
- Net Difference Between Projected and Actual Investment	(193,306)
- Change of Assumptions	70,507
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,093)
Pension Expense/Income	(9,240)
Contributions	(32,418)
Total Activity in FY 2021	(164,718)
Net Pension Liability as of 2021	(\$115,307)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$125,048 Proportionate Share: 0.0001317

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,704	(\$77,837)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,204	\$2,229
Net Difference Between Projected and Actual	0	113,536
Change of Assumptions	42,440	11,460
Changes in Proportion and Differences Between	4,862	3,348
Total	\$67,506	\$130,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,340)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	220
Total	(\$6,120)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,884

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,190)
2023	(21,480)
2024	(16,525)
2025	(22,819)
2026	8,716
Thereafter	14,231
Total	(\$63,067)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,222	(\$77,837)	(\$205,433)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

Net Pension Liability as of 2020	\$27,704
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,511
- Net Difference Between Projected and Actual Investment	(127,618)
- Change of Assumptions	44,780
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,790
Pension Expense/Income	(6,120)
Contributions	(21,884)
Total Activity in FY 2021	(105,541)
Net Pension Liability as of 2021	(\$77,837)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$696,210 Proportionate Share: 0.0007333

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$183,636	(\$433,392)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,498	\$12,412
Net Difference Between Projected and Actual	0	632,161
Change of Assumptions	236,307	63,810
Changes in Proportion and Differences Between	2,464	8,132
Total	\$351,269	\$716,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,300)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,055)
Total	(\$37,355)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,836

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$143,530)
2023	(122,145)
2024	(95,264)
2025	(128,336)
2026	47,189
Thereafter	76,840
Total	(\$365,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$446,670	(\$433,392)	(\$1,143,842)

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

Net Pension Liability as of 2020	\$183,636
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,214
- Net Difference Between Projected and Actual Investment	(725,500)
- Change of Assumptions	263,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(519)
Pension Expense/Income	(37,355)
Contributions	(121,836)
Total Activity in FY 2021	(617,028)
Net Pension Liability as of 2021	(\$433,392)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$7,989,755 Proportionate Share: 0.0084154

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,049,516	(\$4,973,630)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,291,030	\$142,443
Net Difference Between Projected and Actual	0	7,254,721
Change of Assumptions	2,711,872	732,286
Changes in Proportion and Differences Between	48,869	62,367
Total	\$4,051,771	\$8,191,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$405,106)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,157)
Total	(\$414,263)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,400,688

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,632,744)
2023	(1,387,886)
2024	(1,091,272)
2025	(1,467,524)
2026	548,686
Thereafter	890,694
Total	(\$4,140,046)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,126,014	(\$4,973,630)	(\$13,126,805)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

Net Pension Liability as of 2020	\$2,049,516
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,577
- Net Difference Between Projected and Actual Investment	(8,296,457)
- Change of Assumptions	3,000,481
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,204
Pension Expense/Income	(414,263)
Contributions	(1,400,688)
Total Activity in FY 2021	(7,023,146)
Net Pension Liability as of 2021	(\$4,973,630)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$9,103,869 Proportionate Share: 0.0095889

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,384,154	(\$5,667,186)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,471,060	\$162,306
Net Difference Between Projected and Actual	0	8,266,369
Change of Assumptions	3,090,034	834,401
Changes in Proportion and Differences Between	90,342	146,617
Total	\$4,651,436	\$9,409,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$461,596)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,859)
Total	(\$473,455)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,593,188

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,861,847)
2023	(1,584,324)
2024	(1,249,096)
2025	(1,681,275)
2026	616,497
Thereafter	1,001,788
Total	(\$4,758,257)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,840,820	(\$5,667,186)	(\$14,957,295)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

Net Pension Liability as of 2020	\$2,384,154
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,037
- Net Difference Between Projected and Actual Investment	(9,478,196)
- Change of Assumptions	3,443,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,755)
Pension Expense/Income	(473,455)
Contributions	(1,593,188)
Total Activity in FY 2021	(8,051,340)
Net Pension Liability as of 2021	(\$5,667,186)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$588,903 Proportionate Share: 0.0006203

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$162,293	(\$366,607)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,162	\$10,499
Net Difference Between Projected and Actual	0	534,746
Change of Assumptions	199,892	53,977
Changes in Proportion and Differences Between	2,908	7,237
Total	\$297,962	\$606,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,860)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(190)
Total	(\$30,050)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,057

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$119,865)
2023	(102,680)
2024	(80,872)
2025	(108,939)
2026	39,634
Thereafter	64,225
Total	(\$308,497)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$377,839	(\$366,607)	(\$967,578)

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

Net Pension Liability as of 2020	\$162,293
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(66)
- Net Difference Between Projected and Actual Investment	(617,237)
- Change of Assumptions	226,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,245)
Pension Expense/Income	(30,050)
Contributions	(103,057)
Total Activity in FY 2021	(528,900)
Net Pension Liability as of 2021	(\$366,607)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$602,140 Proportionate Share: 0.0006342

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$157,607	(\$374,822)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,294	\$10,735
Net Difference Between Projected and Actual	0	546,729
Change of Assumptions	204,372	55,186
Changes in Proportion and Differences Between	1,532	4,812
Total	\$303,198	\$617,462

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,529)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,113)
Total	(\$31,642)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,372

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$123,468)
2023	(104,959)
2024	(82,189)
2025	(111,002)
2026	40,895
Thereafter	66,459
Total	(\$314,264)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$386,306	(\$374,822)	(\$989,260)

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

Net Pension Liability as of 2020	\$157,607
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,276
- Net Difference Between Projected and Actual Investment	(626,838)
- Change of Assumptions	227,693
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(546)
Pension Expense/Income	(31,642)
Contributions	(105,372)
Total Activity in FY 2021	(532,429)
Net Pension Liability as of 2021	(\$374,822)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$332,507 Proportionate Share: 0.0003502

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$86,828	(\$206,974)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,725	\$5,928
Net Difference Between Projected and Actual	0	301,899
Change of Assumptions	112,852	30,473
Changes in Proportion and Differences Between	1,327	7,618
Total	\$167,904	\$345,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,858)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,399)
Total	(\$18,257)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,190

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,961)
2023	(58,742)
2024	(46,184)
2025	(61,950)
2026	21,778
Thereafter	36,045
Total	(\$178,014)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,315	(\$206,974)	(\$546,261)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

Net Pension Liability as of 2020	\$86,828
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,466
- Net Difference Between Projected and Actual Investment	(346,032)
- Change of Assumptions	125,630
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	581
Pension Expense/Income	(18,257)
Contributions	(58,190)
Total Activity in FY 2021	(293,802)
Net Pension Liability as of 2021	(\$206,974)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$238,132 Proportionate Share: 0.0002508

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$58,662	(\$148,227)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,476	\$4,245
Net Difference Between Projected and Actual	0	216,209
Change of Assumptions	80,821	21,824
Changes in Proportion and Differences Between	2,128	3,596
Total	\$121,425	\$245,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,073)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(577)
Total	(\$12,650)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,674

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,963)
2023	(41,703)
2024	(32,616)
2025	(43,825)
2026	16,171
Thereafter	26,487
Total	(\$124,449)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$152,768	(\$148,227)	(\$391,212)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

Net Pension Liability as of 2020	\$58,662
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,605
- Net Difference Between Projected and Actual Investment	(246,026)
- Change of Assumptions	88,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,639
Pension Expense/Income	(12,650)
Contributions	(41,674)
Total Activity in FY 2021	(206,889)
Net Pension Liability as of 2021	(\$148,227)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$3,988,664 Proportionate Share: 0.0042012

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,041,718	(\$2,482,973)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$644,518	\$71,111
Net Difference Between Projected and Actual	0	3,621,757
Change of Assumptions	1,353,842	365,578
Changes in Proportion and Differences Between	14,091	14,262
Total	\$2,012,451	\$4,072,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$202,240)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,740
Total	(\$200,500)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$698,020

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$808,798)
2023	(687,643)
2024	(541,167)
2025	(733,753)
2026	270,716
Thereafter	440,388
Total	(\$2,060,257)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,559,048	(\$2,482,973)	(\$6,553,264)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

Net Pension Liability as of 2020	\$1,041,718
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,547
- Net Difference Between Projected and Actual Investment	(4,151,245)
- Change of Assumptions	1,507,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,633)
Pension Expense/Income	(200,500)
Contributions	(698,020)
Total Activity in FY 2021	(3,524,691)
Net Pension Liability as of 2021	(\$2,482,973)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$4,814,612 Proportionate Share: 0.0050711

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,195,707	(\$2,997,098)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$777,972	\$85,836
Net Difference Between Projected and Actual	0	4,371,678
Change of Assumptions	1,634,168	441,274
Changes in Proportion and Differences Between	32,590	4,836
Total	\$2,444,730	\$4,903,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$244,116)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,852
Total	(\$239,264)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$842,551

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$973,516)
2023	(826,524)
2024	(650,022)
2025	(881,639)
2026	332,313
Thereafter	540,494
Total	(\$2,458,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,088,924	(\$2,997,098)	(\$7,910,182)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

Net Pension Liability as of 2020	\$1,195,707
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,882
- Net Difference Between Projected and Actual Investment	(4,979,436)
- Change of Assumptions	1,788,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,070
Pension Expense/Income	(239,264)
Contributions	(842,551)
Total Activity in FY 2021	(4,192,805)
Net Pension Liability as of 2021	(\$2,997,098)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$1,615,014 Proportionate Share: 0.0017010

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$435,257	(\$1,005,317)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,955	\$28,792
Net Difference Between Projected and Actual	0	1,466,393
Change of Assumptions	548,149	148,017
Changes in Proportion and Differences Between	10,990	15,151
Total	\$820,094	\$1,658,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$81,884)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,146
Total	(\$78,738)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,624

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$325,029)
2023	(279,148)
2024	(221,284)
2025	(298,227)
2026	108,821
Thereafter	176,608
Total	(\$838,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,036,118	(\$1,005,317)	(\$2,653,314)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

Net Pension Liability as of 2020	\$435,257
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,924
- Net Difference Between Projected and Actual Investment	(1,687,627)
- Change of Assumptions	616,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,450)
Pension Expense/Income	(78,738)
Contributions	(282,624)
Total Activity in FY 2021	(1,440,574)
Net Pension Liability as of 2021	(\$1,005,317)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$1,789,353 Proportionate Share: 0.0018847

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$442,711	(\$1,113,886)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289,137	\$31,901
Net Difference Between Projected and Actual	0	1,624,756
Change of Assumptions	607,347	164,002
Changes in Proportion and Differences Between	16,053	3,386
Total	\$912,537	\$1,824,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$90,727)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,645
Total	(\$87,082)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,133

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$359,971)
2023	(307,125)
2024	(242,211)
2025	(327,392)
2026	123,824
Thereafter	201,367
Total	(\$911,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,148,014	(\$1,113,886)	(\$2,939,859)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

Net Pension Liability as of 2020	\$442,711
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,106
- Net Difference Between Projected and Actual Investment	(1,849,779)
- Change of Assumptions	663,866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,425
Pension Expense/Income	(87,082)
Contributions	(313,133)
Total Activity in FY 2021	(1,556,597)
Net Pension Liability as of 2021	(\$1,113,886)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,533,290 Proportionate Share: 0.0016150

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$403,255	(\$954,490)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$247,762	\$27,336
Net Difference Between Projected and Actual	0	1,392,254
Change of Assumptions	520,436	140,533
Changes in Proportion and Differences Between	4,035	13,729
Total	\$772,233	\$1,573,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$77,744)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(470)
Total	(\$78,214)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,327

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$312,050)
2023	(266,532)
2024	(210,533)
2025	(283,653)
2026	103,081
Thereafter	168,068
Total	(\$801,619)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$983,734	(\$954,490)	(\$2,519,166)

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

Net Pension Liability as of 2020	\$403,255
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,895
- Net Difference Between Projected and Actual Investment	(1,597,222)
- Change of Assumptions	580,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,648)
Pension Expense/Income	(78,214)
Contributions	(268,327)
Total Activity in FY 2021	(1,357,745)
Net Pension Liability as of 2021	(\$954,490)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$1,814,581 Proportionate Share: 0.0019112

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$466,968	(\$1,129,548)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293,203	\$32,350
Net Difference Between Projected and Actual	0	1,647,601
Change of Assumptions	615,886	166,308
Changes in Proportion and Differences Between	9,500	9,659
Total	\$918,589	\$1,855,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$92,002)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,433
Total	(\$90,569)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$317,553

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$367,295)
2023	(314,059)
2024	(247,120)
2025	(333,869)
2026	123,810
Thereafter	201,204
Total	(\$937,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,164,156	(\$1,129,548)	(\$2,981,195)

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

Net Pension Liability as of 2020	\$466,968
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,059
- Net Difference Between Projected and Actual Investment	(1,884,953)
- Change of Assumptions	682,182
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,682)
Pension Expense/Income	(90,569)
Contributions	(317,553)
Total Activity in FY 2021	(1,596,516)
Net Pension Liability as of 2021	(\$1,129,548)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,154,759 Proportionate Share: 0.0022695

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$586,235	(\$1,341,309)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348,170	\$38,415
Net Difference Between Projected and Actual	0	1,956,483
Change of Assumptions	731,349	197,486
Changes in Proportion and Differences Between	9,094	26,498
Total	\$1,088,613	\$2,218,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$109,251)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	491
Total	(\$108,760)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,081

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$437,366)
2023	(375,226)
2024	(296,649)
2025	(399,410)
2026	144,027
Thereafter	234,355
Total	(\$1,130,269)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,382,405	(\$1,341,309)	(\$3,540,091)

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

Net Pension Liability as of 2020	\$586,235
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,693
- Net Difference Between Projected and Actual Investment	(2,254,457)
- Change of Assumptions	825,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,815)
Pension Expense/Income	(108,760)
Contributions	(377,081)
Total Activity in FY 2021	(1,927,544)
Net Pension Liability as of 2021	(\$1,341,309)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,359,245 Proportionate Share: 0.0024849

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$594,175	(\$1,468,614)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$381,215	\$42,060
Net Difference Between Projected and Actual	0	2,142,175
Change of Assumptions	800,762	216,230
Changes in Proportion and Differences Between	10,105	6,910
Total	\$1,192,082	\$2,407,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$119,620)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,278)
Total	(\$120,898)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$412,866

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$480,691)
2023	(407,528)
2024	(319,452)
2025	(433,058)
2026	161,752
Thereafter	263,684
Total	(\$1,215,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,513,610	(\$1,468,614)	(\$3,876,084)

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

Net Pension Liability as of 2020	\$594,175
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,949
- Net Difference Between Projected and Actual Investment	(2,444,184)
- Change of Assumptions	880,499
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,711
Pension Expense/Income	(120,898)
Contributions	(412,866)
Total Activity in FY 2021	(2,062,789)
Net Pension Liability as of 2021	(\$1,468,614)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$985,675 Proportionate Share: 0.0010382

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$249,218	(\$613,592)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,273	\$17,573
Net Difference Between Projected and Actual	0	895,008
Change of Assumptions	334,561	90,341
Changes in Proportion and Differences Between	9,053	369
Total	\$502,887	\$1,003,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$49,977)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,138
Total	(\$46,839)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,491

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$197,159)
2023	(167,965)
2024	(132,877)
2025	(180,632)
2026	67,915
Thereafter	110,314
Total	(\$500,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$632,392	(\$613,592)	(\$1,619,442)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

Net Pension Liability as of 2020	\$249,218
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,589
- Net Difference Between Projected and Actual Investment	(1,021,681)
- Change of Assumptions	368,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,747)
Pension Expense/Income	(46,839)
Contributions	(172,491)
Total Activity in FY 2021	(862,810)
Net Pension Liability as of 2021	(\$613,592)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$807,498 Proportionate Share: 0.0008505

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$204,444	(\$502,658)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,478	\$14,396
Net Difference Between Projected and Actual	0	733,196
Change of Assumptions	274,075	74,008
Changes in Proportion and Differences Between	2,972	2,259
Total	\$407,525	\$823,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,942)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	348
Total	(\$40,594)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,312

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$163,738)
2023	(139,243)
2024	(109,694)
2025	(148,559)
2026	55,096
Thereafter	89,804
Total	(\$416,334)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$518,059	(\$502,658)	(\$1,326,657)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

Net Pension Liability as of 2020	\$204,444
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,346
- Net Difference Between Projected and Actual Investment	(837,112)
- Change of Assumptions	301,903
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	667
Pension Expense/Income	(40,594)
Contributions	(141,312)
Total Activity in FY 2021	(707,102)
Net Pension Liability as of 2021	(\$502,658)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$2,818,038 Proportionate Share: 0.0029682

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$744,424	(\$1,754,252)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455,360	\$50,241
Net Difference Between Projected and Actual	0	2,558,816
Change of Assumptions	956,506	258,285
Changes in Proportion and Differences Between	8,611	41,089
Total	\$1,420,477	\$2,908,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$142,885)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,602)
Total	(\$149,487)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$493,153

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$579,255)
2023	(493,838)
2024	(387,872)
2025	(522,511)
2026	188,354
Thereafter	307,168
Total	(\$1,487,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,807,999	(\$1,754,252)	(\$4,629,962)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

Net Pension Liability as of 2020	\$744,424
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,471
- Net Difference Between Projected and Actual Investment	(2,937,195)
- Change of Assumptions	1,069,031
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,343)
Pension Expense/Income	(149,487)
Contributions	(493,153)
Total Activity in FY 2021	(2,498,676)
Net Pension Liability as of 2021	(\$1,754,252)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$3,027,391 Proportionate Share: 0.0031887

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$764,238	(\$1,884,570)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$489,187	\$53,973
Net Difference Between Projected and Actual	0	2,748,904
Change of Assumptions	1,027,562	277,472
Changes in Proportion and Differences Between	25,994	5,270
Total	\$1,542,743	\$3,085,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$153,500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,469
Total	(\$145,031)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$529,790

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$606,725)
2023	(515,897)
2024	(408,935)
2025	(556,068)
2026	207,278
Thereafter	337,471
Total	(\$1,542,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,942,311	(\$1,884,570)	(\$4,973,910)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

Net Pension Liability as of 2020	\$764,238
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,222
- Net Difference Between Projected and Actual Investment	(3,137,353)
- Change of Assumptions	1,130,769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,625)
Pension Expense/Income	(145,031)
Contributions	(529,790)
Total Activity in FY 2021	(2,648,808)
Net Pension Liability as of 2021	(\$1,884,570)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPARTMENT

Wages: \$963,568 Proportionate Share: 0.0010149

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$266,627	(\$599,821)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,699	\$17,179
Net Difference Between Projected and Actual	0	874,922
Change of Assumptions	327,053	88,314
Changes in Proportion and Differences Between	8,504	21,316
Total	\$491,256	\$1,001,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$48,856)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,891)
Total	(\$52,747)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,625

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$199,696)
2023	(169,187)
2024	(132,085)
2025	(177,961)
2026	64,307
Thereafter	104,147
Total	(\$510,475)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$618,199	(\$599,821)	(\$1,583,097)

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPARTMENT - 7831100

Net Pension Liability as of 2020	\$266,627
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(680)
- Net Difference Between Projected and Actual Investment	(1,010,444)
- Change of Assumptions	371,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,502)
Pension Expense/Income	(52,747)
Contributions	(168,625)
Total Activity in FY 2021	(866,448)
Net Pension Liability as of 2021	(\$599,821)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$950,224 Proportionate Share: 0.0010008

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$235,014	(\$591,488)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,536	\$16,940
Net Difference Between Projected and Actual	0	862,767
Change of Assumptions	322,509	87,087
Changes in Proportion and Differences Between	13,383	15,787
Total	\$489,428	\$982,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$48,177)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	556
Total	(\$47,621)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,287

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$192,529)
2023	(163,584)
2024	(129,537)
2025	(175,537)
2026	63,575
Thereafter	104,459
Total	(\$493,153)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$609,610	(\$591,488)	(\$1,561,103)

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

Net Pension Liability as of 2020	\$235,014
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,900
- Net Difference Between Projected and Actual Investment	(982,221)
- Change of Assumptions	352,486
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,241
Pension Expense/Income	(47,621)
Contributions	(166,287)
Total Activity in FY 2021	(826,502)
Net Pension Liability as of 2021	(\$591,488)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$455,496 Proportionate Share: 0.0004798

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$120,603	(\$283,569)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,607	\$8,121
Net Difference Between Projected and Actual	0	413,624
Change of Assumptions	154,616	41,751
Changes in Proportion and Differences Between	3,748	2,946
Total	\$231,971	\$466,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,097)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(243)
Total	(\$23,340)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,711

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$92,811)
2023	(78,619)
2024	(61,606)
2025	(83,416)
2026	31,376
Thereafter	50,605
Total	(\$234,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$292,257	(\$283,569)	(\$748,419)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

Net Pension Liability as of 2020	\$120,603
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,521
- Net Difference Between Projected and Actual Investment	(474,924)
- Change of Assumptions	172,939
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,657)
Pension Expense/Income	(23,340)
Contributions	(79,711)
Total Activity in FY 2021	(404,172)
Net Pension Liability as of 2021	(\$283,569)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$282,342 Proportionate Share: 0.0002974

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$88,649	(\$175,768)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,625	\$5,034
Net Difference Between Projected and Actual	0	256,382
Change of Assumptions	95,837	25,879
Changes in Proportion and Differences Between	2,782	11,864
Total	\$144,244	\$299,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,316)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,254)
Total	(\$15,570)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,409

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$58,631)
2023	(49,974)
2024	(39,595)
2025	(53,215)
2026	17,773
Thereafter	28,727
Total	(\$154,915)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,153	(\$175,768)	(\$463,901)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

Net Pension Liability as of 2020	\$88,649
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,691)
- Net Difference Between Projected and Actual Investment	(301,441)
- Change of Assumptions	114,116
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,422)
Pension Expense/Income	(15,570)
Contributions	(49,409)
Total Activity in FY 2021	(264,417)
Net Pension Liability as of 2021	(\$175,768)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$1,772,436 Proportionate Share: 0.0018669

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$406,776	(\$1,103,366)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,406	\$31,600
Net Difference Between Projected and Actual	0	1,609,411
Change of Assumptions	601,611	162,453
Changes in Proportion and Differences Between	35,653	6,423
Total	\$923,670	\$1,809,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$89,870)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,932
Total	(\$82,938)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,177

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$353,250)
2023	(301,901)
2024	(237,338)
2025	(321,955)
2026	124,599
Thereafter	203,628
Total	(\$886,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,137,172	(\$1,103,366)	(\$2,912,094)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

Net Pension Liability as of 2020	\$406,776
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,436
- Net Difference Between Projected and Actual Investment	(1,816,169)
- Change of Assumptions	641,779
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,927
Pension Expense/Income	(82,938)
Contributions	(310,177)
Total Activity in FY 2021	(1,510,142)
Net Pension Liability as of 2021	(\$1,103,366)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$593,570 Proportionate Share: 0.0006252

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$117,737	(\$369,503)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,914	\$10,582
Net Difference Between Projected and Actual	0	538,970
Change of Assumptions	201,471	54,403
Changes in Proportion and Differences Between	17,059	35,878
Total	\$314,444	\$639,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,096)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,895)
Total	(\$33,991)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,874

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$124,514)
2023	(106,486)
2024	(84,596)
2025	(113,061)
2026	36,622
Thereafter	66,646
Total	(\$325,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$380,824	(\$369,503)	(\$975,221)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

Net Pension Liability as of 2020	\$117,737
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,864
- Net Difference Between Projected and Actual Investment	(598,814)
- Change of Assumptions	205,715
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,860
Pension Expense/Income	(33,991)
Contributions	(103,874)
Total Activity in FY 2021	(487,240)
Net Pension Liability as of 2021	(\$369,503)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$565,382 Proportionate Share: 0.0005955

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,719	(\$351,950)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,357	\$10,080
Net Difference Between Projected and Actual	0	513,367
Change of Assumptions	191,901	51,819
Changes in Proportion and Differences Between	11,550	1,327
Total	\$294,808	\$576,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,667)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,254
Total	(\$27,413)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,942

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$113,637)
2023	(96,324)
2024	(75,250)
2025	(102,251)
2026	40,353
Thereafter	65,324
Total	(\$281,785)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$362,733	(\$351,950)	(\$928,894)

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

Net Pension Liability as of 2020	\$132,719
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,988
- Net Difference Between Projected and Actual Investment	(580,826)
- Change of Assumptions	206,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,333
Pension Expense/Income	(27,413)
Contributions	(98,942)
Total Activity in FY 2021	(484,669)
Net Pension Liability as of 2021	(\$351,950)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$516,851 Proportionate Share: 0.0005444

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$122,666	(\$321,749)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,518	\$9,215
Net Difference Between Projected and Actual	0	469,315
Change of Assumptions	175,434	47,372
Changes in Proportion and Differences Between	8,392	5,204
Total	\$267,344	\$531,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,207)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(690)
Total	(\$26,897)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,714

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$105,721)
2023	(90,023)
2024	(69,685)
2025	(93,993)
2026	36,482
Thereafter	59,178
Total	(\$263,762)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$331,607	(\$321,749)	(\$849,185)

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

Net Pension Liability as of 2020	\$122,666
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,261
- Net Difference Between Projected and Actual Investment	(531,664)
- Change of Assumptions	189,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,435
Pension Expense/Income	(26,897)
Contributions	(90,714)
Total Activity in FY 2021	(444,415)
Net Pension Liability as of 2021	(\$321,749)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7836200

Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$10,674,653 Proportionate Share: 0.0112433

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,703,106	(\$6,644,962)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,724,866	\$190,309
Net Difference Between Projected and Actual	0	9,692,589
Change of Assumptions	3,623,166	978,363
Changes in Proportion and Differences Between	61,402	20,369
Total	\$5,409,434	\$10,881,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$541,237)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,691
Total	(\$539,546)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,868,059

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,167,483)
2023	(1,838,640)
2024	(1,442,566)
2025	(1,956,467)
2026	736,950
Thereafter	1,196,010
Total	(\$5,472,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,848,553	(\$6,644,962)	(\$17,537,920)

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

Net Pension Liability as of 2020	\$2,703,106
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,321
- Net Difference Between Projected and Actual Investment	(11,066,534)
- Change of Assumptions	3,991,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,488
Pension Expense/Income	(539,546)
Contributions	(1,868,059)
Total Activity in FY 2021	(9,348,068)
Net Pension Liability as of 2021	(\$6,644,962)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7837200
 Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$356,969 Proportionate Share: 0.0003760

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$85,128	(\$222,222)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,683	\$6,364
Net Difference Between Projected and Actual	0	324,141
Change of Assumptions	121,166	32,719
Changes in Proportion and Differences Between	2,962	9,202
Total	\$181,811	\$372,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,100)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,661)
Total	(\$21,761)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,469

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$76,204)
2023	(63,304)
2024	(49,139)
2025	(65,904)
2026	24,137
Thereafter	39,799
Total	(\$190,615)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,030	(\$222,222)	(\$586,506)

1977 Fund Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

Net Pension Liability as of 2020	\$85,128
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,875
- Net Difference Between Projected and Actual Investment	(367,410)
- Change of Assumptions	130,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,564
Pension Expense/Income	(21,761)
Contributions	(62,469)
Total Activity in FY 2021	(307,350)
Net Pension Liability as of 2021	(\$222,222)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7839100
 Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
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	168	1,674
Total	\$168	\$1,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(680)
Total	(\$680)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$680)
2023	(593)
2024	(191)
2025	(46)
2026	4
Thereafter	0
Total	(\$1,506)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO-POLICE DEPARTMENT - 7839100

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	680
Pension Expense/Income	(680)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$438,625 Proportionate Share: 0.0004620

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$98,386	(\$273,049)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,877	\$7,820
Net Difference Between Projected and Actual	0	398,280
Change of Assumptions	148,880	40,202
Changes in Proportion and Differences Between	10,241	2,871
Total	\$229,998	\$449,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,240)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,072
Total	(\$21,168)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,762

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$88,061)
2023	(74,965)
2024	(58,706)
2025	(79,448)
2026	31,097
Thereafter	50,908
Total	(\$219,175)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$281,415	(\$273,049)	(\$720,653)

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

Net Pension Liability as of 2020	\$98,386
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,692
- Net Difference Between Projected and Actual Investment	(448,288)
- Change of Assumptions	157,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,405
Pension Expense/Income	(21,168)
Contributions	(76,762)
Total Activity in FY 2021	(371,435)
Net Pension Liability as of 2021	(\$273,049)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7841200
 Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$487,567 Proportionate Share: 0.0005135

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$140,998	(\$303,486)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,777	\$8,692
Net Difference Between Projected and Actual	0	442,676
Change of Assumptions	165,476	44,683
Changes in Proportion and Differences Between	1,465	10,388
Total	\$245,718	\$506,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,719)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,910)
Total	(\$26,629)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,324

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$100,980)
2023	(85,848)
2024	(67,381)
2025	(90,764)
2026	32,197
Thereafter	52,055
Total	(\$260,721)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$312,785	(\$303,486)	(\$800,986)

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

Net Pension Liability as of 2020	\$140,998
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,527)
- Net Difference Between Projected and Actual Investment	(514,343)
- Change of Assumptions	191,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,687)
Pension Expense/Income	(26,629)
Contributions	(85,324)
Total Activity in FY 2021	(444,484)
Net Pension Liability as of 2021	(\$303,486)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7843200
 Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$1,866,336 Proportionate Share: 0.0019658

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$228,385	(\$1,161,818)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,579	\$33,274
Net Difference Between Projected and Actual	0	1,694,671
Change of Assumptions	633,481	171,059
Changes in Proportion and Differences Between	112,619	5,592
Total	\$1,047,679	\$1,904,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$94,631)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,579
Total	(\$78,052)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,611

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$362,683)
2023	(307,513)
2024	(238,780)
2025	(328,384)
2026	142,617
Thereafter	237,826
Total	(\$856,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,197,414	(\$1,161,818)	(\$3,066,363)

1977 Fund Net Pension Liability - Unaudited

PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

Net Pension Liability as of 2020	\$228,385
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149,070
- Net Difference Between Projected and Actual Investment	(1,810,755)
- Change of Assumptions	576,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,961
Pension Expense/Income	(78,052)
Contributions	(326,611)
Total Activity in FY 2021	(1,390,203)
Net Pension Liability as of 2021	(\$1,161,818)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7844200

Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$605,033 Proportionate Share: 0.0006373

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$161,249	(\$376,654)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,770	\$10,787
Net Difference Between Projected and Actual	0	549,402
Change of Assumptions	205,371	55,456
Changes in Proportion and Differences Between	5,956	14,848
Total	\$309,097	\$630,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,679)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,877)
Total	(\$32,556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,979

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$124,831)
2023	(105,879)
2024	(83,041)
2025	(112,852)
2026	39,887
Thereafter	65,320
Total	(\$321,396)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,194	(\$376,654)	(\$994,096)

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

Net Pension Liability as of 2020	\$161,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,798
- Net Difference Between Projected and Actual Investment	(631,362)
- Change of Assumptions	230,236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,040)
Pension Expense/Income	(32,556)
Contributions	(105,979)
Total Activity in FY 2021	(537,903)
Net Pension Liability as of 2021	(\$376,654)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$866,571 Proportionate Share: 0.0009127

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$231,566	(\$539,420)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,020	\$15,449
Net Difference Between Projected and Actual	0	786,818
Change of Assumptions	294,119	79,421
Changes in Proportion and Differences Between	3,861	9,933
Total	\$438,000	\$891,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,936)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(397)
Total	(\$44,333)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,650

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$176,483)
2023	(150,965)
2024	(118,909)
2025	(160,137)
2026	58,109
Thereafter	94,764
Total	(\$453,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$555,947	(\$539,420)	(\$1,423,680)

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

Net Pension Liability as of 2020	\$231,566
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,676
- Net Difference Between Projected and Actual Investment	(904,519)
- Change of Assumptions	330,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,204)
Pension Expense/Income	(44,333)
Contributions	(151,650)
Total Activity in FY 2021	(770,986)
Net Pension Liability as of 2021	(\$539,420)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$963,038 Proportionate Share: 0.0010143

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$243,221	(\$599,467)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,607	\$17,168
Net Difference Between Projected and Actual	0	874,405
Change of Assumptions	326,859	88,262
Changes in Proportion and Differences Between	15,962	3,100
Total	\$498,428	\$982,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$48,827)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,960
Total	(\$42,867)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,531

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$189,728)
2023	(164,259)
2024	(129,541)
2025	(175,982)
2026	66,878
Thereafter	108,125
Total	(\$484,507)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$617,833	(\$599,467)	(\$1,582,161)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

Net Pension Liability as of 2020	\$243,221
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,459
- Net Difference Between Projected and Actual Investment	(998,030)
- Change of Assumptions	359,749
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,468)
Pension Expense/Income	(42,867)
Contributions	(168,531)
Total Activity in FY 2021	(842,688)
Net Pension Liability as of 2021	(\$599,467)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$606,013 Proportionate Share: 0.0006383

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$165,716	(\$377,245)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,923	\$10,804
Net Difference Between Projected and Actual	0	550,264
Change of Assumptions	205,693	55,543
Changes in Proportion and Differences Between	20,674	5,887
Total	\$324,290	\$622,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,727)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,247
Total	(\$22,480)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,053

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$114,901)
2023	(101,766)
2024	(81,499)
2025	(110,267)
2026	42,509
Thereafter	67,716
Total	(\$298,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,803	(\$377,245)	(\$995,656)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

Net Pension Liability as of 2020	\$165,716
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	602
- Net Difference Between Projected and Actual Investment	(634,495)
- Change of Assumptions	232,696
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,231)
Pension Expense/Income	(22,480)
Contributions	(106,053)
Total Activity in FY 2021	(542,961)
Net Pension Liability as of 2021	(\$377,245)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7847200
 Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$590,113 Proportionate Share: 0.0006215

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$137,793	(\$367,316)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,346	\$10,520
Net Difference Between Projected and Actual	0	535,781
Change of Assumptions	200,279	54,081
Changes in Proportion and Differences Between	10,050	600
Total	\$305,675	\$600,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,918)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,566
Total	(\$28,352)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,269

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$118,339)
2023	(100,560)
2024	(78,763)
2025	(107,046)
2026	41,700
Thereafter	67,701
Total	(\$295,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,570	(\$367,316)	(\$969,450)

1977 Fund Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

Net Pension Liability as of 2020	\$137,793
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,887
- Net Difference Between Projected and Actual Investment	(605,819)
- Change of Assumptions	214,835
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,609
Pension Expense/Income	(28,352)
Contributions	(103,269)
Total Activity in FY 2021	(505,109)
Net Pension Liability as of 2021	(\$367,316)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$1,210,098 Proportionate Share: 0.0012746

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$335,293	(\$753,308)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,540	\$21,574
Net Difference Between Projected and Actual	0	1,098,803
Change of Assumptions	410,741	110,912
Changes in Proportion and Differences Between	25,920	20,509
Total	\$632,201	\$1,251,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$61,357)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,955
Total	(\$59,402)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,771

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$243,951)
2023	(206,204)
2024	(162,698)
2025	(221,982)
2026	82,343
Thereafter	132,895
Total	(\$619,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$776,388	(\$753,308)	(\$1,988,191)

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

Net Pension Liability as of 2020	\$335,293
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,083)
- Net Difference Between Projected and Actual Investment	(1,269,227)
- Change of Assumptions	466,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,962)
Pension Expense/Income	(59,402)
Contributions	(211,771)
Total Activity in FY 2021	(1,088,601)
Net Pension Liability as of 2021	(\$753,308)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$8,522,488 Proportionate Share: 0.0089765

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,163,782	(\$5,305,249)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,377,110	\$151,940
Net Difference Between Projected and Actual	0	7,738,433
Change of Assumptions	2,892,687	781,112
Changes in Proportion and Differences Between	72,285	2,258
Total	\$4,342,082	\$8,673,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$432,116)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,726
Total	(\$401,390)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,491,434

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,701,112)
2023	(1,457,066)
2024	(1,150,179)
2025	(1,561,082)
2026	585,522
Thereafter	952,256
Total	(\$4,331,661)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,467,793	(\$5,305,249)	(\$14,002,040)

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

Net Pension Liability as of 2020	\$2,163,782
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,504
- Net Difference Between Projected and Actual Investment	(8,838,248)
- Change of Assumptions	3,189,388
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,851)
Pension Expense/Income	(401,390)
Contributions	(1,491,434)
Total Activity in FY 2021	(7,469,031)
Net Pension Liability as of 2021	(\$5,305,249)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$10,014,018 Proportionate Share: 0.0105475

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,560,481	(\$6,233,734)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,618,122	\$178,531
Net Difference Between Projected and Actual	0	9,092,755
Change of Assumptions	3,398,944	917,816
Changes in Proportion and Differences Between	64,424	15,159
Total	\$5,081,490	\$10,204,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$507,742)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,548
Total	(\$479,194)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,752,452

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,006,382)
2023	(1,712,486)
2024	(1,356,213)
2025	(1,842,077)
2026	682,161
Thereafter	1,112,226
Total	(\$5,122,771)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,424,725	(\$6,233,734)	(\$16,452,572)

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

Net Pension Liability as of 2020	\$2,560,481
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,817
- Net Difference Between Projected and Actual Investment	(10,394,206)
- Change of Assumptions	3,756,543
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,723)
Pension Expense/Income	(479,194)
Contributions	(1,752,452)
Total Activity in FY 2021	(8,794,215)
Net Pension Liability as of 2021	(\$6,233,734)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7851200
 Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$3,954,898 Proportionate Share: 0.0041656

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$954,356	(\$2,461,933)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$639,056	\$70,509
Net Difference Between Projected and Actual	0	3,591,067
Change of Assumptions	1,342,369	362,480
Changes in Proportion and Differences Between	61,200	5,957
Total	\$2,042,625	\$4,030,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$200,526)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,378
Total	(\$187,148)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,108

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$790,293)
2023	(673,900)
2024	(529,961)
2025	(720,079)
2026	276,518
Thereafter	450,327
Total	(\$1,987,388)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,537,363	(\$2,461,933)	(\$6,497,733)

1977 Fund Net Pension Liability - Unaudited
WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

Net Pension Liability as of 2020	\$954,356
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,298
- Net Difference Between Projected and Actual Investment	(4,076,151)
- Change of Assumptions	1,455,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,551
Pension Expense/Income	(187,148)
Contributions	(692,108)
Total Activity in FY 2021	(3,416,289)
Net Pension Liability as of 2021	(\$2,461,933)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$11,354,977 Proportionate Share: 0.0119599

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,694,487	(\$7,068,484)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,834,802	\$202,438
Net Difference Between Projected and Actual	0	10,310,353
Change of Assumptions	3,854,091	1,040,719
Changes in Proportion and Differences Between	143,350	15,546
Total	\$5,832,243	\$11,569,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$575,733)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,704
Total	(\$560,029)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,987,116

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,291,722)
2023	(1,941,457)
2024	(1,522,892)
2025	(2,068,067)
2026	794,015
Thereafter	1,293,310
Total	(\$5,736,813)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,285,051	(\$7,068,484)	(\$18,655,712)

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

Net Pension Liability as of 2020	\$2,694,487
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225,628
- Net Difference Between Projected and Actual Investment	(11,679,917)
- Change of Assumptions	4,155,537
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,926
Pension Expense/Income	(560,029)
Contributions	(1,987,116)
Total Activity in FY 2021	(9,762,971)
Net Pension Liability as of 2021	(\$7,068,484)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$301,718 Proportionate Share: 0.0003178

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$83,672	(\$187,825)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,755	\$5,379
Net Difference Between Projected and Actual	0	273,968
Change of Assumptions	102,411	27,654
Changes in Proportion and Differences Between	6,794	3,733
Total	\$157,960	\$310,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,298)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	510
Total	(\$14,788)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,800

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$60,802)
2023	(51,577)
2024	(40,493)
2025	(54,919)
2026	21,192
Thereafter	33,825
Total	(\$152,774)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,579	(\$187,825)	(\$495,722)

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

Net Pension Liability as of 2020	\$83,672
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(308)
- Net Difference Between Projected and Actual Investment	(316,497)
- Change of Assumptions	116,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,539)
Pension Expense/Income	(14,788)
Contributions	(52,800)
Total Activity in FY 2021	(271,497)
Net Pension Liability as of 2021	(\$187,825)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$103,317 Proportionate Share: 0.0001088

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,932	(\$64,302)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,691	\$1,842
Net Difference Between Projected and Actual	0	93,794
Change of Assumptions	35,061	9,467
Changes in Proportion and Differences Between	1,110	6,691
Total	\$52,862	\$111,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,237)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,005)
Total	(\$6,242)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,081

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,995)
2023	(18,999)
2024	(15,130)
2025	(19,718)
2026	6,281
Thereafter	10,629
Total	(\$58,932)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,273	(\$64,302)	(\$169,712)

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

Net Pension Liability as of 2020	\$25,932
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,311
- Net Difference Between Projected and Actual Investment	(106,975)
- Change of Assumptions	38,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,242
Pension Expense/Income	(6,242)
Contributions	(18,081)
Total Activity in FY 2021	(90,234)
Net Pension Liability as of 2021	(\$64,302)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$2,866,214 Proportionate Share: 0.0030189

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$601,945	(\$1,784,216)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$463,138	\$51,099
Net Difference Between Projected and Actual	0	2,602,524
Change of Assumptions	972,844	262,697
Changes in Proportion and Differences Between	96,768	10,426
Total	\$1,532,750	\$2,926,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$145,326)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,258
Total	(\$129,068)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$501,578

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$566,179)
2023	(481,020)
2024	(376,795)
2025	(515,775)
2026	206,821
Thereafter	338,952
Total	(\$1,393,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,838,882	(\$1,784,216)	(\$4,709,047)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

Net Pension Liability as of 2020	\$601,945
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,776
- Net Difference Between Projected and Actual Investment	(2,908,483)
- Change of Assumptions	1,009,985
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,207
Pension Expense/Income	(129,068)
Contributions	(501,578)
Total Activity in FY 2021	(2,386,161)
Net Pension Liability as of 2021	(\$1,784,216)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$4,394,769 Proportionate Share: 0.0046289

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,114,731	(\$2,735,751)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$710,133	\$78,351
Net Difference Between Projected and Actual	0	3,990,467
Change of Assumptions	1,491,668	402,795
Changes in Proportion and Differences Between	18,827	14,812
Total	\$2,220,628	\$4,486,425

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$222,829)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,525)
Total	(\$224,354)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$769,077

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$894,578)
2023	(760,829)
2024	(596,425)
2025	(807,211)
2026	302,264
Thereafter	490,982
Total	(\$2,265,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,819,570	(\$2,735,751)	(\$7,220,414)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

Net Pension Liability as of 2020	\$1,114,731
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,804
- Net Difference Between Projected and Actual Investment	(4,557,066)
- Change of Assumptions	1,644,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,073
Pension Expense/Income	(224,354)
Contributions	(769,077)
Total Activity in FY 2021	(3,850,482)
Net Pension Liability as of 2021	(\$2,735,751)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7856200
 Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$2,923,652 Proportionate Share: 0.0030794

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$724,004	(\$1,819,972)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$472,419	\$52,123
Net Difference Between Projected and Actual	0	2,654,679
Change of Assumptions	992,340	267,961
Changes in Proportion and Differences Between	50,070	8,649
Total	\$1,514,829	\$2,983,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$148,238)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,513
Total	(\$140,725)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$511,641

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$586,597)
2023	(498,033)
2024	(390,474)
2025	(532,110)
2026	205,337
Thereafter	333,294
Total	(\$1,468,583)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,875,733	(\$1,819,972)	(\$4,803,418)

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

Net Pension Liability as of 2020	\$724,004
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,308
- Net Difference Between Projected and Actual Investment	(3,022,679)
- Change of Assumptions	1,085,017
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,744
Pension Expense/Income	(140,725)
Contributions	(511,641)
Total Activity in FY 2021	(2,543,976)
Net Pension Liability as of 2021	(\$1,819,972)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$649,400 Proportionate Share: 0.0006840

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$152,702	(\$404,254)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,934	\$11,578
Net Difference Between Projected and Actual	0	589,661
Change of Assumptions	220,420	59,520
Changes in Proportion and Differences Between	11,669	3,795
Total	\$337,023	\$664,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,927)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,193
Total	(\$28,734)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,646

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$127,772)
2023	(110,909)
2024	(87,937)
2025	(119,120)
2026	44,728
Thereafter	73,479
Total	(\$327,531)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$416,640	(\$404,254)	(\$1,066,941)

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

Net Pension Liability as of 2020	\$152,702
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,634
- Net Difference Between Projected and Actual Investment	(667,277)
- Change of Assumptions	236,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,104
Pension Expense/Income	(28,734)
Contributions	(113,646)
Total Activity in FY 2021	(556,956)
Net Pension Liability as of 2021	(\$404,254)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$1,930,236 Proportionate Share: 0.0020331

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$441,522	(\$1,201,593)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$311,904	\$34,413
Net Difference Between Projected and Actual	0	1,752,688
Change of Assumptions	655,169	176,915
Changes in Proportion and Differences Between	37,962	12,431
Total	\$1,005,035	\$1,976,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$97,871)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,512
Total	(\$94,359)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$337,790

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$388,733)
2023	(329,994)
2024	(258,615)
2025	(351,366)
2026	135,576
Thereafter	221,720
Total	(\$971,412)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,238,408	(\$1,201,593)	(\$3,171,342)

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

Net Pension Liability as of 2020	\$441,522
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,982
- Net Difference Between Projected and Actual Investment	(1,977,106)
- Change of Assumptions	698,183
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,975
Pension Expense/Income	(94,359)
Contributions	(337,790)
Total Activity in FY 2021	(1,643,115)
Net Pension Liability as of 2021	(\$1,201,593)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$436,495 Proportionate Share: 0.0004597

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$106,593	(\$271,690)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,524	\$7,781
Net Difference Between Projected and Actual	0	396,297
Change of Assumptions	148,139	40,002
Changes in Proportion and Differences Between	16,095	13,046
Total	\$234,758	\$457,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,129)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,803
Total	(\$20,326)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,387

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$86,887)
2023	(73,631)
2024	(58,794)
2025	(80,666)
2026	29,260
Thereafter	48,350
Total	(\$222,368)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,014	(\$271,690)	(\$717,065)

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

Net Pension Liability as of 2020	\$106,593
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,093
- Net Difference Between Projected and Actual Investment	(450,476)
- Change of Assumptions	161,232
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	581
Pension Expense/Income	(20,326)
Contributions	(76,387)
Total Activity in FY 2021	(378,283)
Net Pension Liability as of 2021	(\$271,690)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$689,852 Proportionate Share: 0.0007266

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$186,306	(\$429,432)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,470	\$12,299
Net Difference Between Projected and Actual	0	626,385
Change of Assumptions	234,148	63,227
Changes in Proportion and Differences Between	9,443	8,639
Total	\$355,061	\$710,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,978)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,282)
Total	(\$36,260)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,725

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$141,465)
2023	(119,735)
2024	(93,363)
2025	(126,027)
2026	47,973
Thereafter	77,128
Total	(\$355,489)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$442,589	(\$429,432)	(\$1,133,391)

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

Net Pension Liability as of 2020	\$186,306
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,905
- Net Difference Between Projected and Actual Investment	(721,082)
- Change of Assumptions	263,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,299)
Pension Expense/Income	(36,260)
Contributions	(120,725)
Total Activity in FY 2021	(615,738)
Net Pension Liability as of 2021	(\$429,432)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$4,098,853 Proportionate Share: 0.0043172

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,108,588	(\$2,551,531)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$662,314	\$73,075
Net Difference Between Projected and Actual	0	3,721,758
Change of Assumptions	1,391,223	375,672
Changes in Proportion and Differences Between	7,946	49,769
Total	\$2,061,483	\$4,220,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$207,824)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,082)
Total	(\$218,906)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$717,294

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$844,000)
2023	(718,115)
2024	(563,388)
2025	(757,735)
2026	276,299
Thereafter	448,148
Total	(\$2,158,791)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,629,706	(\$2,551,531)	(\$6,734,207)

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

Net Pension Liability as of 2020	\$1,108,588
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,469
- Net Difference Between Projected and Actual Investment	(4,285,235)
- Change of Assumptions	1,567,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,908)
Pension Expense/Income	(218,906)
Contributions	(717,294)
Total Activity in FY 2021	(3,660,119)
Net Pension Liability as of 2021	(\$2,551,531)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$74,918 Proportionate Share: 0.0000789

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,435	(\$46,631)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,104	\$1,335
Net Difference Between Projected and Actual	0	68,018
Change of Assumptions	25,426	6,866
Changes in Proportion and Differences Between	6,416	2,964
Total	\$43,946	\$79,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,798)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,628
Total	(\$1,170)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,111

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,596)
2023	(12,088)
2024	(9,838)
2025	(13,902)
2026	5,124
Thereafter	8,063
Total	(\$35,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,060	(\$46,631)	(\$123,073)

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

Net Pension Liability as of 2020	\$22,435
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(944)
- Net Difference Between Projected and Actual Investment	(79,422)
- Change of Assumptions	29,735
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,154)
Pension Expense/Income	(1,170)
Contributions	(13,111)
Total Activity in FY 2021	(69,066)
Net Pension Liability as of 2021	(\$46,631)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$1,923,989 Proportionate Share: 0.0020265

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$453,711	(\$1,197,692)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,891	\$34,301
Net Difference Between Projected and Actual	0	1,746,999
Change of Assumptions	653,042	176,341
Changes in Proportion and Differences Between	30,268	6,733
Total	\$994,201	\$1,964,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$97,553)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,308
Total	(\$91,245)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,700

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$384,666)
2023	(328,448)
2024	(257,862)
2025	(351,831)
2026	133,802
Thereafter	218,832
Total	(\$970,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,234,388	(\$1,197,692)	(\$3,161,046)

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

Net Pension Liability as of 2020	\$453,711
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,717
- Net Difference Between Projected and Actual Investment	(1,977,613)
- Change of Assumptions	702,701
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,737
Pension Expense/Income	(91,245)
Contributions	(336,700)
Total Activity in FY 2021	(1,651,403)
Net Pension Liability as of 2021	(\$1,197,692)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$43,258 Proportionate Share: 0.0000456

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,747	(\$26,950)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,996	\$772
Net Difference Between Projected and Actual	0	39,311
Change of Assumptions	14,695	3,968
Changes in Proportion and Differences Between	1,007	6,432
Total	\$22,698	\$50,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,195)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(732)
Total	(\$2,927)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,165

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,530)
2023	(8,215)
2024	(6,618)
2025	(8,700)
2026	2,180
Thereafter	3,098
Total	(\$27,785)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,776	(\$26,950)	(\$71,129)

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

Net Pension Liability as of 2020	\$12,747
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(431)
- Net Difference Between Projected and Actual Investment	(45,790)
- Change of Assumptions	17,077
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,461)
Pension Expense/Income	(2,927)
Contributions	(1,165)
Total Activity in FY 2021	(39,697)
Net Pension Liability as of 2021	(\$26,950)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$1,806,507 Proportionate Share: 0.0019027

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$449,729	(\$1,124,525)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,899	\$32,206
Net Difference Between Projected and Actual	0	1,640,274
Change of Assumptions	613,147	165,568
Changes in Proportion and Differences Between	30,817	9,730
Total	\$935,863	\$1,847,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$91,593)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,448
Total	(\$86,145)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$316,138

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$361,639)
2023	(307,696)
2024	(242,051)
2025	(330,171)
2026	125,283
Thereafter	204,359
Total	(\$911,915)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,158,978	(\$1,124,525)	(\$2,967,936)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

Net Pension Liability as of 2020	\$449,729
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,899
- Net Difference Between Projected and Actual Investment	(1,868,864)
- Change of Assumptions	671,596
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	398
Pension Expense/Income	(86,145)
Contributions	(316,138)
Total Activity in FY 2021	(1,574,254)
Net Pension Liability as of 2021	(\$1,124,525)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$5,032,403 Proportionate Share: 0.0053005

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,291,592	(\$3,132,676)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$813,165	\$89,718
Net Difference Between Projected and Actual	0	4,569,438
Change of Assumptions	1,708,092	461,236
Changes in Proportion and Differences Between	46,227	13,593
Total	\$2,567,484	\$5,133,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$255,159)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,001
Total	(\$238,158)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$880,671

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,005,625)
2023	(858,914)
2024	(679,835)
2025	(924,880)
2026	343,712
Thereafter	559,041
Total	(\$2,566,501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,228,657	(\$3,132,676)	(\$8,268,012)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

Net Pension Liability as of 2020	\$1,291,592
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,134
- Net Difference Between Projected and Actual Investment	(5,225,933)
- Change of Assumptions	1,890,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,858)
Pension Expense/Income	(238,158)
Contributions	(880,671)
Total Activity in FY 2021	(4,424,268)
Net Pension Liability as of 2021	(\$3,132,676)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$825,133 Proportionate Share: 0.0008691

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$208,159	(\$513,651)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,331	\$14,711
Net Difference Between Projected and Actual	0	749,231
Change of Assumptions	280,068	75,627
Changes in Proportion and Differences Between	15,384	2,789
Total	\$428,783	\$842,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$41,837)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,113
Total	(\$36,724)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,398

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$162,562)
2023	(137,854)
2024	(110,401)
2025	(151,540)
2026	56,501
Thereafter	92,281
Total	(\$413,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$529,389	(\$513,651)	(\$1,355,670)

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

Net Pension Liability as of 2020	\$208,159
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,945
- Net Difference Between Projected and Actual Investment	(855,035)
- Change of Assumptions	308,129
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,727)
Pension Expense/Income	(36,724)
Contributions	(144,398)
Total Activity in FY 2021	(721,810)
Net Pension Liability as of 2021	(\$513,651)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$1,078,289 Proportionate Share: 0.0011357

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,630	(\$671,216)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,231	\$19,223
Net Difference Between Projected and Actual	0	979,061
Change of Assumptions	365,981	98,826
Changes in Proportion and Differences Between	12,432	21,882
Total	\$552,644	\$1,118,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$54,671)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,495
Total	(\$53,176)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,700

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$217,616)
2023	(186,129)
2024	(147,445)
2025	(201,243)
2026	70,243
Thereafter	115,842
Total	(\$566,348)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$691,781	(\$671,216)	(\$1,771,528)

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

Net Pension Liability as of 2020	\$287,630
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,842
- Net Difference Between Projected and Actual Investment	(1,125,259)
- Change of Assumptions	410,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,981)
Pension Expense/Income	(53,176)
Contributions	(188,700)
Total Activity in FY 2021	(958,846)
Net Pension Liability as of 2021	(\$671,216)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$126,917 Proportionate Share: 0.0001337

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,852	(\$79,019)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,511	\$2,263
Net Difference Between Projected and Actual	0	115,260
Change of Assumptions	43,085	11,634
Changes in Proportion and Differences Between	1,506	3,626
Total	\$65,102	\$132,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,436)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(532)
Total	(\$6,968)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,211

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,326)
2023	(22,522)
2024	(17,496)
2025	(23,561)
2026	8,449
Thereafter	13,775
Total	(\$67,681)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,440	(\$79,019)	(\$208,553)

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

Net Pension Liability as of 2020	\$32,852
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,097
- Net Difference Between Projected and Actual Investment	(131,958)
- Change of Assumptions	47,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	354
Pension Expense/Income	(6,968)
Contributions	(22,211)
Total Activity in FY 2021	(111,871)
Net Pension Liability as of 2021	(\$79,019)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$1,477,109 Proportionate Share: 0.0015558

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$550,445	(\$919,502)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,680	\$26,334
Net Difference Between Projected and Actual	0	1,341,219
Change of Assumptions	501,358	135,382
Changes in Proportion and Differences Between	114,665	83,783
Total	\$854,703	\$1,586,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,894)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,832
Total	(\$66,062)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,494

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$291,329)
2023	(248,926)
2024	(194,601)
2025	(265,427)
2026	106,251
Thereafter	162,017
Total	(\$732,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$947,674	(\$919,502)	(\$2,426,823)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

Net Pension Liability as of 2020	\$550,445
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(75,030)
- Net Difference Between Projected and Actual Investment	(1,621,001)
- Change of Assumptions	640,161
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,521)
Pension Expense/Income	(66,062)
Contributions	(258,494)
Total Activity in FY 2021	(1,469,947)
Net Pension Liability as of 2021	(\$919,502)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$2,892,309 Proportionate Share: 0.0030464

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,107,058	(\$1,800,469)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$467,357	\$51,565
Net Difference Between Projected and Actual	0	2,626,231
Change of Assumptions	981,706	265,090
Changes in Proportion and Differences Between	242,166	181,212
Total	\$1,691,229	\$3,124,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$146,649)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,704
Total	(\$129,945)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$506,340

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$571,036)
2023	(484,671)
2024	(378,559)
2025	(520,770)
2026	206,959
Thereafter	315,208
Total	(\$1,432,869)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,855,632	(\$1,800,469)	(\$4,751,943)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

Net Pension Liability as of 2020	\$1,107,058
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(162,180)
- Net Difference Between Projected and Actual Investment	(3,188,930)
- Change of Assumptions	1,268,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(188,191)
Pension Expense/Income	(129,945)
Contributions	(506,340)
Total Activity in FY 2021	(2,907,527)
Net Pension Liability as of 2021	(\$1,800,469)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$163,320 Proportionate Share: 0.0001720

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$48,756	(\$101,655)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,387	\$2,911
Net Difference Between Projected and Actual	0	148,277
Change of Assumptions	55,427	14,967
Changes in Proportion and Differences Between	2,983	5,194
Total	\$84,797	\$171,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,280)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(299)
Total	(\$8,579)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,581

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,483)
2023	(28,372)
2024	(22,520)
2025	(30,429)
2026	10,752
Thereafter	17,500
Total	(\$86,552)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,769	(\$101,655)	(\$268,295)

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

Net Pension Liability as of 2020	\$48,756
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,979)
- Net Difference Between Projected and Actual Investment	(173,059)
- Change of Assumptions	64,746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,959)
Pension Expense/Income	(8,579)
Contributions	(28,581)
Total Activity in FY 2021	(150,411)
Net Pension Liability as of 2021	(\$101,655)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$436,093 Proportionate Share: 0.0004593

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$117,033	(\$271,453)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,463	\$7,774
Net Difference Between Projected and Actual	0	395,952
Change of Assumptions	148,010	39,967
Changes in Proportion and Differences Between	4,497	4,423
Total	\$222,970	\$448,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,110)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(205)
Total	(\$22,315)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,316

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$88,817)
2023	(75,024)
2024	(58,831)
2025	(80,358)
2026	29,720
Thereafter	48,164
Total	(\$225,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$279,770	(\$271,453)	(\$716,441)

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

Net Pension Liability as of 2020	\$117,033
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,589
- Net Difference Between Projected and Actual Investment	(455,438)
- Change of Assumptions	166,339
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,345)
Pension Expense/Income	(22,315)
Contributions	(76,316)
Total Activity in FY 2021	(388,486)
Net Pension Liability as of 2021	(\$271,453)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$366,071 Proportionate Share: 0.0003856

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$99,575	(\$227,895)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,156	\$6,527
Net Difference Between Projected and Actual	0	332,417
Change of Assumptions	124,260	33,554
Changes in Proportion and Differences Between	17,228	7,039
Total	\$200,644	\$379,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,562)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,949
Total	(\$12,613)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,062

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,447)
2023	(57,328)
2024	(48,466)
2025	(68,077)
2026	23,974
Thereafter	39,451
Total	(\$178,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$234,878	(\$227,895)	(\$601,480)

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

Net Pension Liability as of 2020	\$99,575
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	643
- Net Difference Between Projected and Actual Investment	(383,030)
- Change of Assumptions	140,306
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,714)
Pension Expense/Income	(12,613)
Contributions	(64,062)
Total Activity in FY 2021	(327,470)
Net Pension Liability as of 2021	(\$227,895)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$684,635 Proportionate Share: 0.0007211

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$161,054	(\$426,181)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,626	\$12,206
Net Difference Between Projected and Actual	0	621,644
Change of Assumptions	232,375	62,748
Changes in Proportion and Differences Between	34,609	1,195
Total	\$377,610	\$697,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,713)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,311
Total	(\$24,402)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,810

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$128,814)
2023	(108,020)
2024	(88,150)
2025	(123,599)
2026	48,967
Thereafter	79,433
Total	(\$320,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$439,239	(\$426,181)	(\$1,124,812)

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

Net Pension Liability as of 2020	\$161,054
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,337
- Net Difference Between Projected and Actual Investment	(703,505)
- Change of Assumptions	249,850
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,705)
Pension Expense/Income	(24,402)
Contributions	(119,810)
Total Activity in FY 2021	(587,235)
Net Pension Liability as of 2021	(\$426,181)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7872200

Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$329,461 Proportionate Share: 0.0003470

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$89,183	(\$205,082)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,234	\$5,873
Net Difference Between Projected and Actual	0	299,141
Change of Assumptions	111,821	30,195
Changes in Proportion and Differences Between	21,564	8,845
Total	\$186,619	\$344,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,704)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,193
Total	(\$11,511)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,655

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$61,754)
2023	(51,748)
2024	(42,977)
2025	(60,300)
2026	22,793
Thereafter	36,551
Total	(\$157,435)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$211,366	(\$205,082)	(\$541,270)

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

Net Pension Liability as of 2020	\$89,183
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	801
- Net Difference Between Projected and Actual Investment	(344,471)
- Change of Assumptions	126,049
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,478)
Pension Expense/Income	(11,511)
Contributions	(57,655)
Total Activity in FY 2021	(294,265)
Net Pension Liability as of 2021	(\$205,082)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$551,348 Proportionate Share: 0.0005807

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$123,079	(\$343,203)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,087	\$9,829
Net Difference Between Projected and Actual	0	500,608
Change of Assumptions	187,131	50,531
Changes in Proportion and Differences Between	13,286	3,348
Total	\$289,504	\$564,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,876
Total	(\$26,078)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,486

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$110,159)
2023	(93,413)
2024	(73,082)
2025	(99,723)
2026	38,310
Thereafter	63,255
Total	(\$274,812)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,718	(\$343,203)	(\$905,808)

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

Net Pension Liability as of 2020	\$123,079
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,000
- Net Difference Between Projected and Actual Investment	(563,167)
- Change of Assumptions	197,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,541
Pension Expense/Income	(26,078)
Contributions	(96,486)
Total Activity in FY 2021	(466,282)
Net Pension Liability as of 2021	(\$343,203)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$340,645 Proportionate Share: 0.0003588

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,975	(\$212,056)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,045	\$6,073
Net Difference Between Projected and Actual	0	309,313
Change of Assumptions	115,624	31,222
Changes in Proportion and Differences Between	17,577	4,923
Total	\$188,246	\$351,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,272)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,759
Total	(\$13,513)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,613

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$65,464)
2023	(55,118)
2024	(44,383)
2025	(61,789)
2026	24,089
Thereafter	39,380
Total	(\$163,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$218,553	(\$212,056)	(\$559,676)

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

Net Pension Liability as of 2020	\$75,975
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,307
- Net Difference Between Projected and Actual Investment	(347,930)
- Change of Assumptions	122,246
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,472
Pension Expense/Income	(13,513)
Contributions	(59,613)
Total Activity in FY 2021	(288,031)
Net Pension Liability as of 2021	(\$212,056)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$399,669 Proportionate Share: 0.0004210

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$102,416	(\$248,817)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,587	\$7,126
Net Difference Between Projected and Actual	0	362,934
Change of Assumptions	135,668	36,634
Changes in Proportion and Differences Between	12,460	9,898
Total	\$212,715	\$416,592

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,266)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37)
Total	(\$20,303)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,942

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$81,258)
2023	(69,118)
2024	(54,378)
2025	(72,694)
2026	28,177
Thereafter	45,394
Total	(\$203,877)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$256,441	(\$248,817)	(\$656,699)

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

Net Pension Liability as of 2020	\$102,416
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,992
- Net Difference Between Projected and Actual Investment	(414,991)
- Change of Assumptions	150,050
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39)
Pension Expense/Income	(20,303)
Contributions	(69,942)
Total Activity in FY 2021	(351,233)
Net Pension Liability as of 2021	(\$248,817)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$3,304,744 Proportionate Share: 0.0034808

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$737,747	(\$2,057,206)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$533,999	\$58,917
Net Difference Between Projected and Actual	0	3,000,717
Change of Assumptions	1,121,692	302,890
Changes in Proportion and Differences Between	89,228	109,347
Total	\$1,744,919	\$3,471,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$167,561)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,373)
Total	(\$178,934)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$578,325

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$682,925)
2023	(582,552)
2024	(460,684)
2025	(615,865)
2026	233,576
Thereafter	381,498
Total	(\$1,726,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,120,235	(\$2,057,206)	(\$5,429,544)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

Net Pension Liability as of 2020	\$737,747
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,919
- Net Difference Between Projected and Actual Investment	(3,375,702)
- Change of Assumptions	1,186,285
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,804
Pension Expense/Income	(178,934)
Contributions	(578,325)
Total Activity in FY 2021	(2,794,953)
Net Pension Liability as of 2021	(\$2,057,206)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$36,961 Proportionate Share: 0.0000389

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,688	(\$22,990)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,968	\$658
Net Difference Between Projected and Actual	0	33,535
Change of Assumptions	12,536	3,385
Changes in Proportion and Differences Between	73	2,515
Total	\$18,577	\$40,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,873)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(426)
Total	(\$2,299)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,468

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,932)
2023	(6,810)
2024	(5,448)
2025	(7,219)
2026	2,133
Thereafter	3,760
Total	(\$21,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,695	(\$22,990)	(\$60,678)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

Net Pension Liability as of 2020	\$9,688
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252
- Net Difference Between Projected and Actual Investment	(38,459)
- Change of Assumptions	13,976
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	320
Pension Expense/Income	(2,299)
Contributions	(6,468)
Total Activity in FY 2021	(32,678)
Net Pension Liability as of 2021	(\$22,990)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$2,605,922 Proportionate Share: 0.0027447

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$587,255	(\$1,622,160)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$421,072	\$46,458
Net Difference Between Projected and Actual	0	2,366,142
Change of Assumptions	884,483	238,837
Changes in Proportion and Differences Between	63,468	68,436
Total	\$1,369,023	\$2,719,873

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$132,126)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,496)
Total	(\$134,622)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$456,035

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$532,030)
2023	(452,884)
2024	(356,787)
2025	(481,750)
2026	175,375
Thereafter	297,226
Total	(\$1,350,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,671,860	(\$1,622,160)	(\$4,281,334)

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

Net Pension Liability as of 2020	\$587,255
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,021
- Net Difference Between Projected and Actual Investment	(2,664,634)
- Change of Assumptions	938,166
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,689
Pension Expense/Income	(134,622)
Contributions	(456,035)
Total Activity in FY 2021	(2,209,415)
Net Pension Liability as of 2021	(\$1,622,160)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$382,462 Proportionate Share: 0.0004028

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$113,853	(\$238,061)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,795	\$6,818
Net Difference Between Projected and Actual	0	347,245
Change of Assumptions	129,803	35,051
Changes in Proportion and Differences Between	143	38,398
Total	\$191,741	\$427,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,390)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,572)
Total	(\$25,962)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,932

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$84,285)
2023	(72,670)
2024	(58,567)
2025	(76,906)
2026	19,530
Thereafter	37,127
Total	(\$235,771)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$245,355	(\$238,061)	(\$628,310)

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

Net Pension Liability as of 2020	\$113,853
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,463)
- Net Difference Between Projected and Actual Investment	(405,114)
- Change of Assumptions	151,463
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(906)
Pension Expense/Income	(25,962)
Contributions	(66,932)
Total Activity in FY 2021	(351,914)
Net Pension Liability as of 2021	(\$238,061)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7880100
 Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$504,595 Proportionate Share: 0.0005315

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$113,877	(\$314,125)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,539	\$8,996
Net Difference Between Projected and Actual	0	458,194
Change of Assumptions	171,276	46,250
Changes in Proportion and Differences Between	12,561	34,763
Total	\$265,376	\$548,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,586)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,264)
Total	(\$29,850)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,305

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$106,807)
2023	(91,481)
2024	(72,872)
2025	(97,071)
2026	30,179
Thereafter	55,225
Total	(\$282,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$323,749	(\$314,125)	(\$829,063)

1977 Fund Net Pension Liability - Unaudited
TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

Net Pension Liability as of 2020	\$113,877
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,090
- Net Difference Between Projected and Actual Investment	(516,076)
- Change of Assumptions	181,750
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,389
Pension Expense/Income	(29,850)
Contributions	(88,305)
Total Activity in FY 2021	(428,002)
Net Pension Liability as of 2021	(\$314,125)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$77,539 Proportionate Share: 0.0000817

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,606	(\$48,286)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,534	\$1,383
Net Difference Between Projected and Actual	0	70,432
Change of Assumptions	26,328	7,109
Changes in Proportion and Differences Between	7,590	1
Total	\$46,452	\$78,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,933)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,168
Total	(\$2,765)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,569

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,593)
2023	(12,237)
2024	(9,377)
2025	(13,097)
2026	6,464
Thereafter	10,367
Total	(\$32,473)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,765	(\$48,286)	(\$127,440)

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

Net Pension Liability as of 2020	\$11,606
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,092
- Net Difference Between Projected and Actual Investment	(76,331)
- Change of Assumptions	25,001
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,680
Pension Expense/Income	(2,765)
Contributions	(13,569)
Total Activity in FY 2021	(59,892)
Net Pension Liability as of 2021	(\$48,286)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7882100
 Submission Unit Name: TOWN OF SYRACUSE POLICE DEPARTMENT

Wages: \$563,249 Proportionate Share: 0.0005933

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$143,839	(\$350,649)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,020	\$10,042
Net Difference Between Projected and Actual	0	511,470
Change of Assumptions	191,192	51,627
Changes in Proportion and Differences Between	52,314	13,834
Total	\$334,526	\$586,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,561)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,295
Total	(\$22,266)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,568

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$108,169)
2023	(91,061)
2024	(70,289)
2025	(97,301)
2026	44,745
Thereafter	69,628
Total	(\$252,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$361,393	(\$350,649)	(\$925,462)

1977 Fund Net Pension Liability - Unaudited

TOWN OF SYRACUSE POLICE DEPARTMENT - 7882100

Net Pension Liability as of 2020	\$143,839
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,882
- Net Difference Between Projected and Actual Investment	(584,581)
- Change of Assumptions	211,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,169)
Pension Expense/Income	(22,266)
Contributions	(98,568)
Total Activity in FY 2021	(494,488)
Net Pension Liability as of 2021	(\$350,649)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7883200
 Submission Unit Name: MIDDLEBURY TOWNSHIP FIRE DEPARTMENT

Wages: \$609,685 Proportionate Share: 0.0006422

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$411,753	(\$379,550)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,522	\$10,870
Net Difference Between Projected and Actual	0	553,626
Change of Assumptions	206,950	55,883
Changes in Proportion and Differences Between	149,458	271,950
Total	\$454,930	\$892,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,915)
Specific Liabilities of Individual Employers	\$342,447
Net Amortization of Deferred Amounts from Changes in	(17,782)
Total	\$293,750

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,141

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$141,683)
2023	(123,164)
2024	(100,680)
2025	(129,918)
2026	23,835
Thereafter	34,211
Total	(\$437,399)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,179	(\$379,550)	(\$1,001,739)

1977 Fund Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP FIRE DEPARTMENT - 7883200

Net Pension Liability as of 2020	\$411,753
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(127,316)
- Net Difference Between Projected and Actual Investment	(762,914)
- Change of Assumptions	356,168
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,850)
Pension Expense/Income	293,750
Contributions	(449,141)
Total Activity in FY 2021	(791,303)
Net Pension Liability as of 2021	(\$379,550)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 7884200
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE

Wages: \$497,347 Proportionate Share: 0.0005238

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$309,574)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,358	\$8,866
Net Difference Between Projected and Actual	0	451,556
Change of Assumptions	168,795	45,580
Changes in Proportion and Differences Between	52,092	43,936
Total	\$301,245	\$549,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,215)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,157
Total	(\$24,058)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,823

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$99,899)
2023	(84,794)
2024	(66,455)
2025	(90,303)
2026	35,103
Thereafter	57,655
Total	(\$248,693)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$319,059	(\$309,574)	(\$817,052)

1977 Fund Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE - 7884200

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,492
- Net Difference Between Projected and Actual Investment	(451,556)
- Change of Assumptions	123,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,156
Pension Expense/Income	(24,058)
Contributions	(36,823)
Total Activity in FY 2021	(309,574)
Net Pension Liability as of 2021	(\$309,574)