

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 105000  
 Submission Unit Name: INDIANA PORT COMMISSION

Wages: \$2,650,782      Proportionate Share: 0.0004606

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$641,871	\$1,452,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,324	\$5,525
<b>Net Difference Between Projected and Actual</b>	179,273	0
<b>Change of Assumptions</b>	196,755	62,149
<b>Changes in Proportion and Differences Between</b>	80,073	84,514
<b>Total</b>	\$487,425	\$152,188

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$185,741
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,210
<b>Total</b>	\$192,951

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$288,539

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$60,104
<b>2024</b>	128,245
<b>2025</b>	(42,747)
<b>2026</b>	189,635
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$335,237

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,454,066	\$1,452,655	\$617,405

# PERF Net Pension Liability - Unaudited

## INDIANA PORT COMMISSION - 105000

<b>Net Pension Liability as of 2021</b>	<b>\$641,871</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,661
- Net Difference Between Projected and Actual Investment	1,012,683
- Change of Assumptions	(44,083)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,889)
Pension Expense/Income	192,951
Contributions	(288,539)
Total Activity in FY 2022	810,784
<b>Net Pension Liability as of 2022</b>	<b>\$1,452,655</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 150000  
 Submission Unit Name: STATE FAIR COMMISSION

Wages: \$5,080,916      Proportionate Share: 0.0008828

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,020,440	\$2,784,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$60,037	\$10,589
<b>Net Difference Between Projected and Actual</b>	343,600	0
<b>Change of Assumptions</b>	377,106	119,118
<b>Changes in Proportion and Differences Between</b>	220,089	230,115
<b>Total</b>	\$1,000,832	\$359,822

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$355,998
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(45,993)
<b>Total</b>	\$310,005

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$568,348

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$64,264
<b>2024</b>	209,864
<b>2025</b>	3,422
<b>2026</b>	363,460
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$641,010

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,703,538	\$2,784,203	\$1,183,338

# PERF Net Pension Liability - Unaudited

## STATE FAIR COMMISSION - 150000

<b>Net Pension Liability as of 2021</b>	<b>\$1,020,440</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,921
- Net Difference Between Projected and Actual Investment	1,668,548
- Change of Assumptions	(26,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	344,727
Pension Expense/Income	310,005
Contributions	(568,348)
Total Activity in FY 2022	1,763,763
<b>Net Pension Liability as of 2022</b>	<b>\$2,784,203</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 262000  
 Submission Unit Name: INDIANA TOLL ROAD DISTRICT (INDOT)

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**INDIANA TOLL ROAD DISTRICT (INDOT) - 262000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 264000  
 Submission Unit Name: TEACHERS PERF

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## TEACHERS PERF - 264000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 401000  
 Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER

Wages: \$50,729,897      Proportionate Share: 0.0088147

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,537,002	\$27,800,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$599,470	\$105,728
<b>Net Difference Between Projected and Actual</b>	3,430,825	0
<b>Change of Assumptions</b>	3,765,382	1,189,381
<b>Changes in Proportion and Differences Between</b>	880,761	3,545,062
<b>Total</b>	\$8,676,438	\$4,840,171

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,554,612
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,807,227)
<b>Total</b>	\$1,747,385

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,546,548

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$374,792
<b>2024</b>	744,985
<b>2025</b>	(912,655)
<b>2026</b>	3,629,145
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,836,267

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,964,517	\$27,800,083	\$11,815,550

# PERF Net Pension Liability - Unaudited

## INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

<b>Net Pension Liability as of 2021</b>	<b>\$12,537,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	315,267
- Net Difference Between Projected and Actual Investment	19,708,977
- Change of Assumptions	(914,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,855)
Pension Expense/Income	1,747,385
Contributions	(5,546,548)
Total Activity in FY 2022	15,263,081
<b>Net Pension Liability as of 2022</b>	<b>\$27,800,083</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 410000  
 Submission Unit Name: ALLEN COUNTY PUBLIC LIBRARY

Wages: \$10,629,399      Proportionate Share: 0.0018469

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,467,609	\$5,824,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,604	\$22,153
Net Difference Between Projected and Actual	718,844	0
Change of Assumptions	788,942	249,205
Changes in Proportion and Differences Between	9,652	154,313
<b>Total</b>	<b>\$1,643,042</b>	<b>\$425,671</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$744,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,465)
<b>Total</b>	<b>\$648,315</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,169,724

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$173,492
2024	410,725
2025	(127,243)
2026	760,397
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,217,371</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,840,240	\$5,824,812	\$2,475,653

# PERF Net Pension Liability - Unaudited

## ALLEN COUNTY PUBLIC LIBRARY - 410000

<b>Net Pension Liability as of 2021</b>	<b>\$2,467,609</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,323
- Net Difference Between Projected and Actual Investment	3,922,809
- Change of Assumptions	(147,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,695
Pension Expense/Income	648,315
Contributions	(1,169,724)
Total Activity in FY 2022	3,357,203
<b>Net Pension Liability as of 2022</b>	<b>\$5,824,812</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 412000  
 Submission Unit Name: FT WAYNE COMMUNITY SCHOOLS

Wages: \$45,626,065      Proportionate Share: 0.0079278

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,263,875	\$25,002,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$539,154	\$95,090
<b>Net Difference Between Projected and Actual</b>	3,085,629	0
<b>Change of Assumptions</b>	3,386,525	1,069,710
<b>Changes in Proportion and Differences Between</b>	840,218	48,687
<b>Total</b>	\$7,851,526	\$1,213,487

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,196,962
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	482,378
<b>Total</b>	\$3,679,340

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,081,538

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,576,338
<b>2024</b>	2,203,172
<b>2025</b>	(405,466)
<b>2026</b>	3,263,995
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,638,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,239,134	\$25,002,949	\$10,626,717

# PERF Net Pension Liability - Unaudited

## FT WAYNE COMMUNITY SCHOOLS - 412000

<b>Net Pension Liability as of 2021</b>	<b>\$10,263,875</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297,949
- Net Difference Between Projected and Actual Investment	16,412,333
- Change of Assumptions	(540,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,488)
Pension Expense/Income	3,679,340
Contributions	(5,081,538)
Total Activity in FY 2022	14,739,074
<b>Net Pension Liability as of 2022</b>	<b>\$25,002,949</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 414000  
 Submission Unit Name: FORT WAYNE HOUSING AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## FORT WAYNE HOUSING AUTHORITY - 414000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 415000  
 Submission Unit Name: CITY OF GARY

Wages: \$16,341,797      Proportionate Share: 0.0028395

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,894,514	\$8,955,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$193,109	\$34,058
<b>Net Difference Between Projected and Actual</b>	1,105,180	0
<b>Change of Assumptions</b>	1,212,951	383,138
<b>Changes in Proportion and Differences Between</b>	23,380	745,598
<b>Total</b>	\$2,534,620	\$1,162,794

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,145,056
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(581,357)
<b>Total</b>	\$563,699

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,810,052

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$7,432
<b>2024</b>	428,208
<b>2025</b>	(232,880)
<b>2026</b>	1,169,066
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,371,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,128,790	\$8,955,306	\$3,806,171

# PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

<b>Net Pension Liability as of 2021</b>	<b>\$3,894,514</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,609
- Net Difference Between Projected and Actual Investment	6,161,851
- Change of Assumptions	(254,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	296,056
Pension Expense/Income	563,699
Contributions	(1,810,052)
Total Activity in FY 2022	5,060,792
<b>Net Pension Liability as of 2022</b>	<b>\$8,955,306</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 416000  
 Submission Unit Name: GARY PUBLIC LIBRARY

Wages: \$1,044,038      Proportionate Share: 0.0001814

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$248,300	\$572,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,337	\$2,176
<b>Net Difference Between Projected and Actual</b>	70,604	0
<b>Change of Assumptions</b>	77,489	24,477
<b>Changes in Proportion and Differences Between</b>	2,497	28,646
<b>Total</b>	\$162,927	\$55,299

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$73,151
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,560)
<b>Total</b>	\$63,591

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,575

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,473
<b>2024</b>	34,967
<b>2025</b>	(14,497)
<b>2026</b>	74,685
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$107,628

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$966,495	\$572,105	\$243,155

# PERF Net Pension Liability - Unaudited

## GARY PUBLIC LIBRARY - 416000

<b>Net Pension Liability as of 2021</b>	<b>\$248,300</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,626
- Net Difference Between Projected and Actual Investment	392,999
- Change of Assumptions	(16,112)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,724)
Pension Expense/Income	63,591
Contributions	(116,575)
Total Activity in FY 2022	323,805
<b>Net Pension Liability as of 2022</b>	<b>\$572,105</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 420000  
 Submission Unit Name: LOGANSPORT PUBLIC LIBRARY

Wages: \$308,598      Proportionate Share: 0.0000536

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$71,187	\$169,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,645	\$643
Net Difference Between Projected and Actual	20,862	0
Change of Assumptions	22,896	7,232
Changes in Proportion and Differences Between	814	1,418
<b>Total</b>	<b>\$48,217</b>	<b>\$9,293</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96)
<b>Total</b>	<b>\$21,519</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,563

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,948
2024	13,314
2025	(3,406)
2026	22,068
2027	0
Thereafter	0
<b>Total</b>	<b>\$38,924</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$285,580	\$169,045	\$71,847

# PERF Net Pension Liability - Unaudited

## LOGANSPORT PUBLIC LIBRARY - 420000

<b>Net Pension Liability as of 2021</b>	<b>\$71,187</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,988
- Net Difference Between Projected and Actual Investment	113,292
- Change of Assumptions	(4,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(224)
Pension Expense/Income	21,519
Contributions	(34,563)
Total Activity in FY 2022	97,858
<b>Net Pension Liability as of 2022</b>	<b>\$169,045</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 422000  
 Submission Unit Name: TOWN OF PENDLETON

Wages: \$2,446,029      Proportionate Share: 0.0004250

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$530,550	\$1,340,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$28,903	\$5,098
<b>Net Difference Between Projected and Actual</b>	165,417	0
<b>Change of Assumptions</b>	181,548	57,346
<b>Changes in Proportion and Differences Between</b>	91,834	20,728
<b>Total</b>	\$467,702	\$83,172

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$171,385
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,164
<b>Total</b>	\$199,549

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$271,461

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$80,483
<b>2024</b>	143,265
<b>2025</b>	(14,197)
<b>2026</b>	174,979
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$384,530

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,264,390	\$1,340,379	\$569,686

# PERF Net Pension Liability - Unaudited

## TOWN OF PENDLETON - 422000

<b>Net Pension Liability as of 2021</b>	<b>\$530,550</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,253
- Net Difference Between Projected and Actual Investment	854,287
- Change of Assumptions	(23,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,697
Pension Expense/Income	199,549
Contributions	(271,461)
Total Activity in FY 2022	809,829
<b>Net Pension Liability as of 2022</b>	<b>\$1,340,379</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 423000  
 Submission Unit Name: PENN-HARRIS-MADISON SCHOOL CORPORATION

Wages: \$19,599,251      Proportionate Share: 0.0034055

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,391,510	\$10,740,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$231,601	\$40,847
<b>Net Difference Between Projected and Actual</b>	1,325,476	0
<b>Change of Assumptions</b>	1,454,730	459,509
<b>Changes in Proportion and Differences Between</b>	284,680	393,150
<b>Total</b>	\$3,296,487	\$893,506

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,373,301
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	48,031
<b>Total</b>	\$1,421,332

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,193,884

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$421,238
<b>2024</b>	744,797
<b>2025</b>	(165,151)
<b>2026</b>	1,402,097
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,402,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,144,425	\$10,740,375	\$4,564,858

# PERF Net Pension Liability - Unaudited

## PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

<b>Net Pension Liability as of 2021</b>	<b>\$4,391,510</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,237
- Net Difference Between Projected and Actual Investment	7,027,451
- Change of Assumptions	(227,321)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193,050
Pension Expense/Income	1,421,332
Contributions	(2,193,884)
Total Activity in FY 2022	6,348,865
<b>Net Pension Liability as of 2022</b>	<b>\$10,740,375</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 424000  
 Submission Unit Name: PERU UTILITIES

Wages: \$3,844,309      Proportionate Share: 0.0006680

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$889,118	\$2,106,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,429	\$8,012
Net Difference Between Projected and Actual	259,996	0
Change of Assumptions	285,350	90,134
Changes in Proportion and Differences Between	17,614	17,558
<b>Total</b>	<b>\$608,389</b>	<b>\$115,704</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$269,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,306)
<b>Total</b>	<b>\$262,071</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$430,562

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$95,155
2024	165,732
2025	(43,227)
2026	275,025
2027	0
Thereafter	0
<b>Total</b>	<b>\$492,685</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,559,088	\$2,106,760	\$895,412

# PERF Net Pension Liability - Unaudited

## PERU UTILITIES - 424000

<b>Net Pension Liability as of 2021</b>	<b>\$889,118</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,760
- Net Difference Between Projected and Actual Investment	1,414,435
- Change of Assumptions	(52,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(759)
Pension Expense/Income	262,071
Contributions	(430,562)
Total Activity in FY 2022	1,217,642
<b>Net Pension Liability as of 2022</b>	<b>\$2,106,760</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 428000  
 Submission Unit Name: VIGO COUNTY SCHOOL CORPORATION

Wages: \$17,260,985      Proportionate Share: 0.0029992

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,174,922	\$9,458,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$203,970	\$35,974
<b>Net Difference Between Projected and Actual</b>	1,167,337	0
<b>Change of Assumptions</b>	1,281,171	404,687
<b>Changes in Proportion and Differences Between</b>	85,151	369,666
<b>Total</b>	\$2,737,629	\$810,327

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,209,456
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,434)
<b>Total</b>	\$1,207,022

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,894,242

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$336,964
<b>2024</b>	629,034
<b>2025</b>	(273,512)
<b>2026</b>	1,234,816
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,927,302

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,979,668	\$9,458,973	\$4,020,239

**PERF Net Pension Liability - Unaudited**  
**VIGO COUNTY SCHOOL CORPORATION - 428000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,174,922</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,563
- Net Difference Between Projected and Actual Investment	6,588,091
- Change of Assumptions	(285,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(439,620)
Pension Expense/Income	1,207,022
Contributions	(1,894,242)
Total Activity in FY 2022	5,284,051
<b>Net Pension Liability as of 2022</b>	<b>\$9,458,973</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 431000  
 Submission Unit Name: TOWN OF FARMLAND

Wages: \$248,060      Proportionate Share: 0.0000431

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$58,160	\$135,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,931	\$517
Net Difference Between Projected and Actual	16,775	0
Change of Assumptions	18,411	5,816
Changes in Proportion and Differences Between	1,612	2,450
<b>Total</b>	<b>\$39,729</b>	<b>\$8,783</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(710)
<b>Total</b>	<b>\$16,670</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,783

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,656
2024	10,648
2025	(3,101)
2026	17,743
2027	0
Thereafter	0
<b>Total</b>	<b>\$30,946</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,636	\$135,930	\$57,773

# PERF Net Pension Liability - Unaudited

## TOWN OF FARMLAND - 431000

<b>Net Pension Liability as of 2021</b>	<b>\$58,160</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,586
- Net Difference Between Projected and Actual Investment	92,291
- Change of Assumptions	(3,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,398)
Pension Expense/Income	16,670
Contributions	(27,783)
Total Activity in FY 2022	77,770
<b>Net Pension Liability as of 2022</b>	<b>\$135,930</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 432000  
 Submission Unit Name: VIGO COUNTY PUBLIC LIBRARY

Wages: \$3,181,087      Proportionate Share: 0.0005527

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$714,374	\$1,743,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$37,588	\$6,629
<b>Net Difference Between Projected and Actual</b>	215,120	0
<b>Change of Assumptions</b>	236,097	74,577
<b>Changes in Proportion and Differences Between</b>	45,703	3,428
<b>Total</b>	\$534,508	\$84,634

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$222,882
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	33,032
<b>Total</b>	\$255,914

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$346,513

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$102,537
<b>2024</b>	149,101
<b>2025</b>	(29,318)
<b>2026</b>	227,554
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$449,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,944,773	\$1,743,123	\$740,860

# PERF Net Pension Liability - Unaudited

## VIGO COUNTY PUBLIC LIBRARY - 432000

<b>Net Pension Liability as of 2021</b>	<b>\$714,374</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,789
- Net Difference Between Projected and Actual Investment	1,142,669
- Change of Assumptions	(37,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,757)
Pension Expense/Income	255,914
Contributions	(346,513)
Total Activity in FY 2022	1,028,749
<b>Net Pension Liability as of 2022</b>	<b>\$1,743,123</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 433000  
 Submission Unit Name: HAMILTON NORTH PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## HAMILTON NORTH PUBLIC LIBRARY - 433000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 436000  
 Submission Unit Name: AURORA PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,190)
<b>Total</b>	<b>(\$8,190)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

## AURORA PUBLIC LIBRARY - 436000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	8,190
Pension Expense/Income	(8,190)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 438000  
 Submission Unit Name: MONROE COUNTY PUBLIC LIBRARY

Wages: \$4,179,355      Proportionate Share: 0.0007262

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$937,147	\$2,290,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,387	\$8,710
Net Difference Between Projected and Actual	282,649	0
Change of Assumptions	310,211	97,987
Changes in Proportion and Differences Between	28,352	90,462
<b>Total</b>	<b>\$670,599</b>	<b>\$197,159</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,600)
<b>Total</b>	<b>\$263,247</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$428,724

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$62,914
2024	154,679
2025	(43,141)
2026	298,988
2027	0
Thereafter	0
<b>Total</b>	<b>\$473,440</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,869,177	\$2,290,313	\$973,425

# PERF Net Pension Liability - Unaudited

## MONROE COUNTY PUBLIC LIBRARY - 438000

<b>Net Pension Liability as of 2021</b>	<b>\$937,147</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,336
- Net Difference Between Projected and Actual Investment	1,499,448
- Change of Assumptions	(48,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,525
Pension Expense/Income	263,247
Contributions	(428,724)
Total Activity in FY 2022	1,353,166
<b>Net Pension Liability as of 2022</b>	<b>\$2,290,313</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 439000  
 Submission Unit Name: MONROE COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$23,710,358      Proportionate Share: 0.0041198

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,287,602	\$12,993,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$280,179	\$49,415
<b>Net Difference Between Projected and Actual</b>	1,603,493	0
<b>Change of Assumptions</b>	1,759,858	555,891
<b>Changes in Proportion and Differences Between</b>	383,440	403,434
<b>Total</b>	\$4,026,970	\$1,008,740

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,661,349
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	104,687
<b>Total</b>	\$1,766,036

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,651,371

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$566,264
<b>2024</b>	946,277
<b>2025</b>	(190,493)
<b>2026</b>	1,696,182
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,018,230

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,950,199	\$12,993,157	\$5,522,332

# PERF Net Pension Liability - Unaudited

## MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

<b>Net Pension Liability as of 2021</b>	<b>\$5,287,602</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,491
- Net Difference Between Projected and Actual Investment	8,468,961
- Change of Assumptions	(268,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,475
Pension Expense/Income	1,766,036
Contributions	(2,651,371)
Total Activity in FY 2022	7,705,555
<b>Net Pension Liability as of 2022</b>	<b>\$12,993,157</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 440000  
 Submission Unit Name: FAYETTE COUNTY PUBLIC LIBRARY

Wages: \$288,654 Proportionate Share: 0.0000502

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$66,056	\$158,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,414	\$602
Net Difference Between Projected and Actual	19,539	0
Change of Assumptions	21,444	6,774
Changes in Proportion and Differences Between	743	3,332
<b>Total</b>	<b>\$45,140</b>	<b>\$10,708</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,333)
<b>Total</b>	<b>\$13,911</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,329

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,235
2024	11,485
2025	(2,956)
2026	20,668
2027	0
Thereafter	0
<b>Total</b>	<b>\$34,432</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$267,464	\$158,322	\$67,290

# PERF Net Pension Liability - Unaudited

## FAYETTE COUNTY PUBLIC LIBRARY - 440000

<b>Net Pension Liability as of 2021</b>	<b>\$66,056</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,872
- Net Difference Between Projected and Actual Investment	105,306
- Change of Assumptions	(3,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,225
Pension Expense/Income	13,911
Contributions	(32,329)
Total Activity in FY 2022	92,266
<b>Net Pension Liability as of 2022</b>	<b>\$158,322</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 442000  
 Submission Unit Name: FAYETTE COUNTY SCHOOL CORPORATION

Wages: \$4,712,509      Proportionate Share: 0.0008188

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,049,257	\$2,582,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,685	\$9,821
Net Difference Between Projected and Actual	318,690	0
Change of Assumptions	349,767	110,482
Changes in Proportion and Differences Between	53,322	118,998
<b>Total</b>	<b>\$777,464</b>	<b>\$239,301</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$330,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,547)
<b>Total</b>	<b>\$278,642</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$527,801

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$51,769
2024	186,332
2025	(37,049)
2026	337,111
2027	0
Thereafter	0
<b>Total</b>	<b>\$538,163</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,362,547	\$2,582,358	\$1,097,550

**PERF Net Pension Liability - Unaudited**  
**FAYETTE COUNTY SCHOOL CORPORATION - 442000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,049,257</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,927
- Net Difference Between Projected and Actual Investment	1,681,054
- Change of Assumptions	(52,815)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,094
Pension Expense/Income	278,642
Contributions	(527,801)
Total Activity in FY 2022	1,533,101
<b>Net Pension Liability as of 2022</b>	<b>\$2,582,358</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 444000  
 Submission Unit Name: EVANSVILLE PUBLIC LIBRARY

Wages: \$4,934,098      Proportionate Share: 0.0008573

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,107,681	\$2,703,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$58,303	\$10,283
<b>Net Difference Between Projected and Actual</b>	333,675	0
<b>Change of Assumptions</b>	366,214	115,677
<b>Changes in Proportion and Differences Between</b>	42,738	58,685
<b>Total</b>	\$800,930	\$184,645

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$345,714
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,168
<b>Total</b>	\$359,882

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$552,475

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$76,751
<b>2024</b>	228,959
<b>2025</b>	(42,388)
<b>2026</b>	352,963
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$616,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,567,674	\$2,703,780	\$1,149,157

# PERF Net Pension Liability - Unaudited

## EVANSVILLE PUBLIC LIBRARY - 444000

<b>Net Pension Liability as of 2021</b>	<b>\$1,107,681</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,251
- Net Difference Between Projected and Actual Investment	1,771,897
- Change of Assumptions	(57,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,372
Pension Expense/Income	359,882
Contributions	(552,475)
Total Activity in FY 2022	1,596,099
<b>Net Pension Liability as of 2022</b>	<b>\$2,703,780</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 445000  
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL CORPORATION

Wages: \$43,519,777      Proportionate Share: 0.0075618

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$9,638,584	\$23,848,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$514,263	\$90,700
<b>Net Difference Between Projected and Actual</b>	2,943,176	0
<b>Change of Assumptions</b>	3,230,180	1,020,325
<b>Changes in Proportion and Differences Between</b>	598,220	187,929
<b>Total</b>	\$7,285,839	\$1,298,954

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,049,369
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	271,745
<b>Total</b>	\$3,321,114

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,858,714

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,089,545
<b>2024</b>	2,109,025
<b>2025</b>	(324,995)
<b>2026</b>	3,113,310
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,986,885

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,289,095	\$23,848,647	\$10,136,117

# PERF Net Pension Liability - Unaudited

## EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

<b>Net Pension Liability as of 2021</b>	<b>\$9,638,584</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	286,350
- Net Difference Between Projected and Actual Investment	15,457,997
- Change of Assumptions	(473,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	476,724
Pension Expense/Income	3,321,114
Contributions	(4,858,714)
Total Activity in FY 2022	14,210,063
<b>Net Pension Liability as of 2022</b>	<b>\$23,848,647</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 447000  
 Submission Unit Name: JOHNSON COUNTY PUBLIC LIBRARY

Wages: \$2,697,081      Proportionate Share: 0.0004686

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$606,606	\$1,477,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,869	\$5,621
Net Difference Between Projected and Actual	182,387	0
Change of Assumptions	200,172	63,229
Changes in Proportion and Differences Between	21,155	18,766
<b>Total</b>	<b>\$435,583</b>	<b>\$87,616</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(119)
<b>Total</b>	<b>\$188,848</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$301,560

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,798
2024	123,943
2025	(23,703)
2026	192,929
2027	0
Thereafter	0
<b>Total</b>	<b>\$347,967</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,496,690	\$1,477,886	\$628,129

# PERF Net Pension Liability - Unaudited

## JOHNSON COUNTY PUBLIC LIBRARY - 447000

<b>Net Pension Liability as of 2021</b>	<b>\$606,606</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,612
- Net Difference Between Projected and Actual Investment	970,009
- Change of Assumptions	(31,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,300
Pension Expense/Income	188,848
Contributions	(301,560)
Total Activity in FY 2022	871,280
<b>Net Pension Liability as of 2022</b>	<b>\$1,477,886</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 448000  
 Submission Unit Name: FRANKLIN COMMUNITY SCHOOLS

Wages: \$5,919,591      Proportionate Share: 0.0010286

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,282,162	\$3,244,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,953	\$12,337
Net Difference Between Projected and Actual	400,348	0
Change of Assumptions	439,388	138,791
Changes in Proportion and Differences Between	290,875	3,652
<b>Total</b>	<b>\$1,200,564</b>	<b>\$154,780</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	128,873
<b>Total</b>	<b>\$543,666</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$662,994

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$282,671
2024	372,064
2025	(32,441)
2026	423,490
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,045,784</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,480,357	\$3,244,032	\$1,378,774

# PERF Net Pension Liability - Unaudited

## FRANKLIN COMMUNITY SCHOOLS - 448000

<b>Net Pension Liability as of 2021</b>	<b>\$1,282,162</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,363
- Net Difference Between Projected and Actual Investment	2,065,118
- Change of Assumptions	(56,341)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,058
Pension Expense/Income	543,666
Contributions	(662,994)
Total Activity in FY 2022	1,961,870
<b>Net Pension Liability as of 2022</b>	<b>\$3,244,032</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 450000  
 Submission Unit Name: FORT WAYNE CITY UTILITIES

Wages: \$23,487,287      Proportionate Share: 0.0040811

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,453,136	\$12,871,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$277,547	\$48,951
<b>Net Difference Between Projected and Actual</b>	1,588,431	0
<b>Change of Assumptions</b>	1,743,327	550,669
<b>Changes in Proportion and Differences Between</b>	241,281	165,946
<b>Total</b>	\$3,850,586	\$765,566

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,645,743
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	76,385
<b>Total</b>	\$1,722,128

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,610,902

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$605,674
<b>2024</b>	1,075,321
<b>2025</b>	(276,226)
<b>2026</b>	1,680,251
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,085,020

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,744,006	\$12,871,104	\$5,470,458

# PERF Net Pension Liability - Unaudited

## FORT WAYNE CITY UTILITIES - 450000

<b>Net Pension Liability as of 2021</b>	<b>\$5,453,136</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,966
- Net Difference Between Projected and Actual Investment	8,668,830
- Change of Assumptions	(325,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(187,626)
Pension Expense/Income	1,722,128
Contributions	(2,610,902)
Total Activity in FY 2022	7,417,968
<b>Net Pension Liability as of 2022</b>	<b>\$12,871,104</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 451000  
 Submission Unit Name: EVANSVILLE HOUSING AUTHORITY

Wages: \$1,384,508      Proportionate Share: 0.0002406

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$261,064	\$758,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,363	\$2,886
<b>Net Difference Between Projected and Actual</b>	93,645	0
<b>Change of Assumptions</b>	102,777	32,465
<b>Changes in Proportion and Differences Between</b>	93,912	34,267
<b>Total</b>	\$306,697	\$69,618

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$97,024
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	433
<b>Total</b>	\$97,457

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,898

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$48,718
<b>2024</b>	86,763
<b>2025</b>	2,539
<b>2026</b>	99,059
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$237,079

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,281,911	\$758,812	\$322,509

# PERF Net Pension Liability - Unaudited

## EVANSVILLE HOUSING AUTHORITY - 451000

<b>Net Pension Liability as of 2021</b>	<b>\$261,064</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,761
- Net Difference Between Projected and Actual Investment	432,613
- Change of Assumptions	(2,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,180
Pension Expense/Income	97,457
Contributions	(128,898)
Total Activity in FY 2022	497,748
<b>Net Pension Liability as of 2022</b>	<b>\$758,812</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 452000  
 Submission Unit Name: FLOYD COUNTY

Wages: \$14,573,122      Proportionate Share: 0.0025322

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,256,065	\$7,986,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$172,210	\$30,372
<b>Net Difference Between Projected and Actual</b>	985,573	0
<b>Change of Assumptions</b>	1,081,682	341,674
<b>Changes in Proportion and Differences Between</b>	182,269	78,097
<b>Total</b>	\$2,421,734	\$450,143

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,021,134
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	219,889
<b>Total</b>	\$1,241,023

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,630,757

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$393,119
<b>2024</b>	655,182
<b>2025</b>	(119,255)
<b>2026</b>	1,042,545
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,971,591

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,491,503	\$7,986,133	\$3,394,255

# PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

<b>Net Pension Liability as of 2021</b>	<b>\$3,256,065</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,485
- Net Difference Between Projected and Actual Investment	5,213,276
- Change of Assumptions	(166,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,519)
Pension Expense/Income	1,241,023
Contributions	(1,630,757)
Total Activity in FY 2022	4,730,068
<b>Net Pension Liability as of 2022</b>	<b>\$7,986,133</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 455000  
 Submission Unit Name: CITY OF FORT WAYNE

Wages: \$43,810,355      Proportionate Share: 0.0076123

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$9,789,907	\$24,007,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$517,697	\$91,305
<b>Net Difference Between Projected and Actual</b>	2,962,831	0
<b>Change of Assumptions</b>	3,251,752	1,027,139
<b>Changes in Proportion and Differences Between</b>	650,291	45,070
<b>Total</b>	\$7,382,571	\$1,163,514

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,069,733
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	500,098
<b>Total</b>	\$3,569,831

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,860,633

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,308,658
<b>2024</b>	2,143,573
<b>2025</b>	(367,274)
<b>2026</b>	3,134,100
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,219,057

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,558,157	\$24,007,915	\$10,203,809

# PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

<b>Net Pension Liability as of 2021</b>	<b>\$9,789,907</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	287,024
- Net Difference Between Projected and Actual Investment	15,674,130
- Change of Assumptions	(500,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,432
Pension Expense/Income	3,569,831
Contributions	(4,860,633)
Total Activity in FY 2022	14,218,008
<b>Net Pension Liability as of 2022</b>	<b>\$24,007,915</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 455002  
 Submission Unit Name: ALLEN COUNTY FORT WAYNE CIB OF MANAGERS

Wages: \$1,377,503      Proportionate Share: 0.0002394

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$304,487	\$755,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,281	\$2,871
<b>Net Difference Between Projected and Actual</b>	93,178	0
<b>Change of Assumptions</b>	102,265	32,303
<b>Changes in Proportion and Differences Between</b>	25,403	10,026
<b>Total</b>	\$237,127	\$45,200

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$96,540
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,863
<b>Total</b>	\$106,403

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,281

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$40,722
<b>2024</b>	62,580
<b>2025</b>	(9,940)
<b>2026</b>	98,565
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$191,927

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,275,518	\$755,027	\$320,901

# PERF Net Pension Liability - Unaudited

## ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

<b>Net Pension Liability as of 2021</b>	<b>\$304,487</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,076
- Net Difference Between Projected and Actual Investment	488,527
- Change of Assumptions	(14,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,618
Pension Expense/Income	106,403
Contributions	(154,281)
Total Activity in FY 2022	450,540
<b>Net Pension Liability as of 2022</b>	<b>\$755,027</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 456000  
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$533,585      Proportionate Share: 0.0000927

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$136,059	\$292,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,304	\$1,112
Net Difference Between Projected and Actual	36,080	0
Change of Assumptions	39,599	12,508
Changes in Proportion and Differences Between	1,487	144,513
<b>Total</b>	<b>\$83,470</b>	<b>\$158,133</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,382
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(133,524)
<b>Total</b>	<b>(\$96,142)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,762

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$90,791)
2024	(11,066)
2025	(10,972)
2026	38,166
2027	0
Thereafter	0
<b>Total</b>	<b>(\$74,663)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$493,903	\$292,360	\$124,259

# PERF Net Pension Liability - Unaudited

## GRIFFITH PUBLIC SCHOOLS - 456000

<b>Net Pension Liability as of 2021</b>	<b>\$136,059</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,255
- Net Difference Between Projected and Actual Investment	212,740
- Change of Assumptions	(10,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,996
Pension Expense/Income	(96,142)
Contributions	(59,762)
Total Activity in FY 2022	156,301
<b>Net Pension Liability as of 2022</b>	<b>\$292,360</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 457000  
 Submission Unit Name: TOWN OF HAGERSTOWN

Wages: \$850,100      Proportionate Share: 0.0001477

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$200,535	\$465,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,045	\$1,772
<b>Net Difference Between Projected and Actual</b>	57,487	0
<b>Change of Assumptions</b>	63,093	19,929
<b>Changes in Proportion and Differences Between</b>	19,601	11,133
<b>Total</b>	\$150,226	\$32,834

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$59,561
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,213
<b>Total</b>	\$67,774

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,211

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$25,531
<b>2024</b>	42,155
<b>2025</b>	(11,104)
<b>2026</b>	60,810
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$117,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$786,942	\$465,821	\$197,983

# PERF Net Pension Liability - Unaudited

## TOWN OF HAGERSTOWN - 457000

<b>Net Pension Liability as of 2021</b>	<b>\$200,535</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,418
- Net Difference Between Projected and Actual Investment	317,864
- Change of Assumptions	(12,663)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,896)
Pension Expense/Income	67,774
Contributions	(95,211)
Total Activity in FY 2022	265,286
<b>Net Pension Liability as of 2022</b>	<b>\$465,821</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 458000  
 Submission Unit Name: HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$58,818      Proportionate Share: 0.0000102

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$12,764	\$32,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$694	\$122
Net Difference Between Projected and Actual	3,970	0
Change of Assumptions	4,357	1,376
Changes in Proportion and Differences Between	3,149	69
<b>Total</b>	<b>\$12,170</b>	<b>\$1,567</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(578)
<b>Total</b>	<b>\$3,535</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,588

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,638
2024	3,104
2025	(339)
2026	4,200
2027	0
Thereafter	0
<b>Total</b>	<b>\$10,603</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,345	\$32,169	\$13,672

# PERF Net Pension Liability - Unaudited

## HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

<b>Net Pension Liability as of 2021</b>	<b>\$12,764</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	20,543
- Change of Assumptions	(572)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,097
Pension Expense/Income	3,535
Contributions	(6,588)
Total Activity in FY 2022	19,405
<b>Net Pension Liability as of 2022</b>	<b>\$32,169</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 460000  
 Submission Unit Name: HAMMOND PUBLIC LIBRARY

Wages: \$1,530,698      Proportionate Share: 0.0002660

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$371,464	\$838,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,090	\$3,191
<b>Net Difference Between Projected and Actual</b>	103,532	0
<b>Change of Assumptions</b>	113,627	35,892
<b>Changes in Proportion and Differences Between</b>	13,203	54,455
<b>Total</b>	\$248,452	\$93,538

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$107,267
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(16,788)
<b>Total</b>	\$90,479

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,805

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$23,356
<b>2024</b>	46,216
<b>2025</b>	(24,173)
<b>2026</b>	109,515
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$154,914

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,417,242	\$838,919	\$356,556

# PERF Net Pension Liability - Unaudited

## HAMMOND PUBLIC LIBRARY - 460000

<b>Net Pension Liability as of 2021</b>	<b>\$371,464</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,611
- Net Difference Between Projected and Actual Investment	585,844
- Change of Assumptions	(25,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,998)
Pension Expense/Income	90,479
Contributions	(170,805)
Total Activity in FY 2022	467,455
<b>Net Pension Liability as of 2022</b>	<b>\$838,919</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 461000  
 Submission Unit Name: HAMMOND PUBLIC SCHOOLS

Wages: \$27,365,251      Proportionate Share: 0.0047549

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,807,099	\$14,996,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$323,371	\$57,032
<b>Net Difference Between Projected and Actual</b>	1,850,684	0
<b>Change of Assumptions</b>	2,031,154	641,586
<b>Changes in Proportion and Differences Between</b>	704,441	459,620
<b>Total</b>	\$4,909,650	\$1,158,238

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,917,459
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(181,460)
<b>Total</b>	\$1,735,999

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,036,947

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$541,607
<b>2024</b>	1,360,479
<b>2025</b>	(108,339)
<b>2026</b>	1,957,665
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,751,412

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,333,997	\$14,996,156	\$6,373,644

# PERF Net Pension Liability - Unaudited

## HAMMOND PUBLIC SCHOOLS - 461000

<b>Net Pension Liability as of 2021</b>	<b>\$5,807,099</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,670
- Net Difference Between Projected and Actual Investment	9,390,671
- Change of Assumptions	(227,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,142,721
Pension Expense/Income	1,735,999
Contributions	(3,036,947)
Total Activity in FY 2022	9,189,057
<b>Net Pension Liability as of 2022</b>	<b>\$14,996,156</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 464000  
 Submission Unit Name: HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$6,910,338      Proportionate Share: 0.0012007

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,557,306	\$3,786,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$81,657	\$14,402
<b>Net Difference Between Projected and Actual</b>	467,332	0
<b>Change of Assumptions</b>	512,904	162,012
<b>Changes in Proportion and Differences Between</b>	80,183	6,776
<b>Total</b>	\$1,142,076	\$183,190

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$484,194
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	25,936
<b>Total</b>	\$510,130

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$769,017

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$197,846
<b>2024</b>	329,318
<b>2025</b>	(62,626)
<b>2026</b>	494,348
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$958,886

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,397,302	\$3,786,806	\$1,609,463

# PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

<b>Net Pension Liability as of 2021</b>	<b>\$1,557,306</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,086
- Net Difference Between Projected and Actual Investment	2,489,351
- Change of Assumptions	(82,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,593
Pension Expense/Income	510,130
Contributions	(769,017)
Total Activity in FY 2022	2,229,500
<b>Net Pension Liability as of 2022</b>	<b>\$3,786,806</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 465000  
 Submission Unit Name: CITY OF HUNTINGBURG

Wages: \$3,551,787      Proportionate Share: 0.0006171

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$827,273	\$1,946,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$41,968	\$7,402
<b>Net Difference Between Projected and Actual</b>	240,185	0
<b>Change of Assumptions</b>	263,607	83,266
<b>Changes in Proportion and Differences Between</b>	18,407	36,514
<b>Total</b>	\$564,167	\$127,182

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$248,852
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,810
<b>Total</b>	\$275,662

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,800

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$81,325
<b>2024</b>	143,833
<b>2025</b>	(42,243)
<b>2026</b>	254,070
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$436,985

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,287,894	\$1,946,230	\$827,184

# PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

<b>Net Pension Liability as of 2021</b>	<b>\$827,273</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,789
- Net Difference Between Projected and Actual Investment	1,314,324
- Change of Assumptions	(49,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,056)
Pension Expense/Income	275,662
Contributions	(397,800)
Total Activity in FY 2022	1,118,957
<b>Net Pension Liability as of 2022</b>	<b>\$1,946,230</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 466000  
 Submission Unit Name: WILLARD LIBRARY OF EVANSVILLE

Wages: \$508,915 Proportionate Share: 0.0000884

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$129,348	\$278,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,012	\$1,060
Net Difference Between Projected and Actual	34,407	0
Change of Assumptions	37,762	11,928
Changes in Proportion and Differences Between	2,328	25,290
<b>Total</b>	<b>\$80,509</b>	<b>\$38,278</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,237)
<b>Total</b>	<b>\$22,411</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,998

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,849
2024	14,290
2025	(10,305)
2026	36,397
2027	0
Thereafter	0
<b>Total</b>	<b>\$42,231</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,993	\$278,799	\$118,495

# PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

<b>Net Pension Liability as of 2021</b>	<b>\$129,348</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,111
- Net Difference Between Projected and Actual Investment	202,353
- Change of Assumptions	(10,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,251)
Pension Expense/Income	22,411
Contributions	(56,998)
Total Activity in FY 2022	149,451
<b>Net Pension Liability as of 2022</b>	<b>\$278,799</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 469000  
 Submission Unit Name: TOWN OF SPICELAND

Wages: \$76,857      Proportionate Share: 0.0000134

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$27,896	\$42,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$911	\$161
<b>Net Difference Between Projected and Actual</b>	5,215	0
<b>Change of Assumptions</b>	5,724	1,808
<b>Changes in Proportion and Differences Between</b>	187	22,707
<b>Total</b>	\$12,037	\$24,676

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,404
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(16,906)
<b>Total</b>	(\$11,502)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,608

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$10,560)
<b>2024</b>	(2,772)
<b>2025</b>	(4,822)
<b>2026</b>	5,515
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$12,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,395	\$42,261	\$17,962

# PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

<b>Net Pension Liability as of 2021</b>	<b>\$27,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353
- Net Difference Between Projected and Actual Investment	41,435
- Change of Assumptions	(3,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,463)
Pension Expense/Income	(11,502)
Contributions	(8,608)
Total Activity in FY 2022	14,365
<b>Net Pension Liability as of 2022</b>	<b>\$42,261</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 470000  
 Submission Unit Name: KENDALLVILLE PUBLIC LIBRARY

Wages: \$443,621      Proportionate Share: 0.0000771

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$102,768	\$243,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,243	\$925
Net Difference Between Projected and Actual	30,009	0
Change of Assumptions	32,935	10,403
Changes in Proportion and Differences Between	1,160	6,577
<b>Total</b>	<b>\$69,347</b>	<b>\$17,905</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,935)
<b>Total</b>	<b>\$26,156</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,686

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,175
2024	17,573
2025	(5,048)
2026	31,742
2027	0
Thereafter	0
<b>Total</b>	<b>\$51,442</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$410,787	\$243,160	\$103,348

# PERF Net Pension Liability - Unaudited

## KENDALLVILLE PUBLIC LIBRARY - 470000

<b>Net Pension Liability as of 2021</b>	<b>\$102,768</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,855
- Net Difference Between Projected and Actual Investment	163,443
- Change of Assumptions	(6,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,701
Pension Expense/Income	26,156
Contributions	(49,686)
Total Activity in FY 2022	140,392
<b>Net Pension Liability as of 2022</b>	<b>\$243,160</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 471000  
 Submission Unit Name: LEBANON PUBLIC LIBRARY

Wages: \$416,784      Proportionate Share: 0.0000724

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$90,136	\$228,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,924	\$868
<b>Net Difference Between Projected and Actual</b>	28,179	0
<b>Change of Assumptions</b>	30,927	9,769
<b>Changes in Proportion and Differences Between</b>	17,926	266
<b>Total</b>	\$81,956	\$10,903

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$29,196
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,117
<b>Total</b>	\$38,313

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,680

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$19,500
<b>2024</b>	23,984
<b>2025</b>	(2,238)
<b>2026</b>	29,807
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$71,053

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$385,746	\$228,337	\$97,048

# PERF Net Pension Liability - Unaudited

## LEBANON PUBLIC LIBRARY - 471000

<b>Net Pension Liability as of 2021</b>	<b>\$90,136</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,773
- Net Difference Between Projected and Actual Investment	145,212
- Change of Assumptions	(3,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,518
Pension Expense/Income	38,313
Contributions	(46,680)
Total Activity in FY 2022	138,201
<b>Net Pension Liability as of 2022</b>	<b>\$228,337</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 472000  
 Submission Unit Name: KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$40,480 Proportionate Share: 0.0000070

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,606	\$22,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$476	\$84
Net Difference Between Projected and Actual	2,725	0
Change of Assumptions	2,990	945
Changes in Proportion and Differences Between	684	595
<b>Total</b>	<b>\$6,875</b>	<b>\$1,624</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	361
<b>Total</b>	<b>\$3,184</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,534

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,131
2024	1,801
2025	(561)
2026	2,880
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,251</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,296	\$22,077	\$9,383

# PERF Net Pension Liability - Unaudited

## KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

<b>Net Pension Liability as of 2021</b>	<b>\$9,606</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255
- Net Difference Between Projected and Actual Investment	15,197
- Change of Assumptions	(629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,002)
Pension Expense/Income	3,184
Contributions	(4,534)
Total Activity in FY 2022	12,471
<b>Net Pension Liability as of 2022</b>	<b>\$22,077</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 474000  
 Submission Unit Name: ST JOSEPH COUNTY PUBLIC LIBRARY

Wages: \$5,096,217      Proportionate Share: 0.0008855

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,033,598	\$2,792,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,221	\$10,621
Net Difference Between Projected and Actual	344,651	0
Change of Assumptions	378,260	119,482
Changes in Proportion and Differences Between	200,102	64,020
<b>Total</b>	<b>\$983,234</b>	<b>\$194,123</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,941)
<b>Total</b>	<b>\$353,145</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$562,192

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$148,258
2024	278,331
2025	(2,052)
2026	364,574
2027	0
Thereafter	0
<b>Total</b>	<b>\$789,111</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,717,923	\$2,792,718	\$1,186,957

# PERF Net Pension Liability - Unaudited

## ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

<b>Net Pension Liability as of 2021</b>	<b>\$1,033,598</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,886
- Net Difference Between Projected and Actual Investment	1,686,684
- Change of Assumptions	(28,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275,560
Pension Expense/Income	353,145
Contributions	(562,192)
Total Activity in FY 2022	1,759,120
<b>Net Pension Liability as of 2022</b>	<b>\$2,792,718</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 475000  
 Submission Unit Name: SOUTH BEND COMMUNITY SCHOOL CORPORATION

Wages: \$35,734,492      Proportionate Share: 0.0062091

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,970,484	\$19,582,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$422,269	\$74,475
<b>Net Difference Between Projected and Actual</b>	2,416,683	0
<b>Change of Assumptions</b>	2,652,346	837,803
<b>Changes in Proportion and Differences Between</b>	695,640	694,025
<b>Total</b>	\$6,186,938	\$1,606,303

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,503,879
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	188,099
<b>Total</b>	\$2,691,978

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,953,738

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$944,775
<b>2024</b>	1,375,373
<b>2025</b>	(295,894)
<b>2026</b>	2,556,381
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,580,635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,081,940	\$19,582,458	\$8,322,908

**PERF Net Pension Liability - Unaudited**  
**SOUTH BEND COMMUNITY SCHOOL CORPORATION - 475000**

<b>Net Pension Liability as of 2021</b>	<b>\$7,970,484</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234,327
- Net Difference Between Projected and Actual Investment	12,765,628
- Change of Assumptions	(404,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	278,121
Pension Expense/Income	2,691,978
Contributions	(3,953,738)
Total Activity in FY 2022	11,611,974
<b>Net Pension Liability as of 2022</b>	<b>\$19,582,458</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 478000  
 Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$8,034,294      Proportionate Share: 0.0013960

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,771,131	\$4,402,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$94,939	\$16,744
<b>Net Difference Between Projected and Actual</b>	543,346	0
<b>Change of Assumptions</b>	596,330	188,364
<b>Changes in Proportion and Differences Between</b>	115,109	133,835
<b>Total</b>	\$1,349,724	\$338,943

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$562,950
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,131)
<b>Total</b>	\$550,819

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$896,906

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$156,662
<b>2024</b>	336,131
<b>2025</b>	(56,767)
<b>2026</b>	574,755
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,010,781

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,437,856	\$4,402,749	\$1,871,250

# PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

<b>Net Pension Liability as of 2021</b>	<b>\$1,771,131</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,981
- Net Difference Between Projected and Actual Investment	2,842,998
- Change of Assumptions	(85,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	166,821
Pension Expense/Income	550,819
Contributions	(896,906)
Total Activity in FY 2022	2,631,618
<b>Net Pension Liability as of 2022</b>	<b>\$4,402,749</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 479000  
 Submission Unit Name: MISHAWAKA PUBLIC LIBRARY

Wages: \$1,747,567 Proportionate Share: 0.0003037

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$392,386	\$957,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,654	\$3,643
Net Difference Between Projected and Actual	118,205	0
Change of Assumptions	129,732	40,979
Changes in Proportion and Differences Between	31,564	66,942
<b>Total</b>	<b>\$300,155</b>	<b>\$111,564</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,176)
<b>Total</b>	<b>\$110,294</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,728

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,892
2024	51,672
2025	(15,010)
2026	125,037
2027	0
Thereafter	0
<b>Total</b>	<b>\$188,591</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,618,107	\$957,819	\$407,091

# PERF Net Pension Liability - Unaudited

## MISHAWAKA PUBLIC LIBRARY - 479000

<b>Net Pension Liability as of 2021</b>	<b>\$392,386</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,425
- Net Difference Between Projected and Actual Investment	627,682
- Change of Assumptions	(20,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,243
Pension Expense/Income	110,294
Contributions	(195,728)
Total Activity in FY 2022	565,433
<b>Net Pension Liability as of 2022</b>	<b>\$957,819</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 480000  
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$9,014,327      Proportionate Share: 0.0015663

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,677,443	\$4,939,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,521	\$18,787
<b>Net Difference Between Projected and Actual</b>	609,629	0
<b>Change of Assumptions</b>	669,078	211,343
<b>Changes in Proportion and Differences Between</b>	576,776	124,350
<b>Total</b>	\$1,962,004	\$354,480

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$631,626
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	129,188
<b>Total</b>	\$760,814

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$999,514

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$345,236
<b>2024</b>	560,847
<b>2025</b>	56,571
<b>2026</b>	644,870
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,607,524

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,345,210	\$4,939,847	\$2,099,527

# PERF Net Pension Liability - Unaudited

## MICHIGAN CITY AREA SCHOOLS - 480000

<b>Net Pension Liability as of 2021</b>	<b>\$1,677,443</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,855
- Net Difference Between Projected and Actual Investment	2,787,635
- Change of Assumptions	(9,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	658,859
Pension Expense/Income	760,814
Contributions	(999,514)
Total Activity in FY 2022	3,262,404
<b>Net Pension Liability as of 2022</b>	<b>\$4,939,847</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 481000  
 Submission Unit Name: HAMILTON EAST PUBLIC LIBRARY

Wages: \$2,851,044      Proportionate Share: 0.0004954

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$638,712	\$1,562,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$33,691	\$5,942
<b>Net Difference Between Projected and Actual</b>	192,818	0
<b>Change of Assumptions</b>	211,620	66,845
<b>Changes in Proportion and Differences Between</b>	26,803	45,949
<b>Total</b>	\$464,932	\$118,736

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$199,775
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,918
<b>Total</b>	\$209,693

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$319,317

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$52,467
<b>2024</b>	113,708
<b>2025</b>	(23,942)
<b>2026</b>	203,963
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$346,196

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,639,480	\$1,562,408	\$664,053

# PERF Net Pension Liability - Unaudited

## HAMILTON EAST PUBLIC LIBRARY - 481000

<b>Net Pension Liability as of 2021</b>	<b>\$638,712</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,656
- Net Difference Between Projected and Actual Investment	1,022,128
- Change of Assumptions	(33,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,571
Pension Expense/Income	209,693
Contributions	(319,317)
Total Activity in FY 2022	923,696
<b>Net Pension Liability as of 2022</b>	<b>\$1,562,408</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 482000  
 Submission Unit Name: MILAN TOWNSHIP, ALLEN COUNTY

Wages: \$25,000      Proportionate Share: 0.0000043

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$5,921	\$13,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$292	\$52
Net Difference Between Projected and Actual	1,674	0
Change of Assumptions	1,837	580
Changes in Proportion and Differences Between	7,934	4,312
<b>Total</b>	<b>\$11,737</b>	<b>\$4,944</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70)
<b>Total</b>	<b>\$1,664</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,800

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,142
2024	4,230
2025	(350)
2026	1,771
2027	0
Thereafter	0
<b>Total</b>	<b>\$6,793</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,910	\$13,561	\$5,764

# PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

<b>Net Pension Liability as of 2021</b>	<b>\$5,921</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155
- Net Difference Between Projected and Actual Investment	9,362
- Change of Assumptions	(391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(350)
Pension Expense/Income	1,664
Contributions	(2,800)
Total Activity in FY 2022	7,640
<b>Net Pension Liability as of 2022</b>	<b>\$13,561</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 484000  
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$5,185,743      Proportionate Share: 0.0009011

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,125,576	\$2,841,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$61,282	\$10,808
<b>Net Difference Between Projected and Actual</b>	350,723	0
<b>Change of Assumptions</b>	384,924	121,587
<b>Changes in Proportion and Differences Between</b>	153,294	14,090
<b>Total</b>	\$950,223	\$146,485

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$363,377
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	83,124
<b>Total</b>	\$446,501

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$576,825

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$206,667
<b>2024</b>	256,195
<b>2025</b>	(30,122)
<b>2026</b>	370,998
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$803,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,801,040	\$2,841,918	\$1,207,868

# PERF Net Pension Liability - Unaudited

## SHELBYVILLE CENTRAL SCHOOLS - 484000

<b>Net Pension Liability as of 2021</b>	<b>\$1,125,576</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,450
- Net Difference Between Projected and Actual Investment	1,812,181
- Change of Assumptions	(50,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,044
Pension Expense/Income	446,501
Contributions	(576,825)
Total Activity in FY 2022	1,716,342
<b>Net Pension Liability as of 2022</b>	<b>\$2,841,918</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 486000  
 Submission Unit Name: SHELBY COUNTY PUBLIC LIBRARY

Wages: \$469,026      Proportionate Share: 0.0000815

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$117,242	\$257,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,543	\$978
<b>Net Difference Between Projected and Actual</b>	31,721	0
<b>Change of Assumptions</b>	34,814	10,997
<b>Changes in Proportion and Differences Between</b>	6,039	15,018
<b>Total</b>	\$78,117	\$26,993

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$32,866
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,633
<b>Total</b>	\$34,499

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,531

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,608
<b>2024</b>	15,678
<b>2025</b>	(8,717)
<b>2026</b>	33,555
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$51,124

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$434,230	\$257,037	\$109,246

# PERF Net Pension Liability - Unaudited

## SHELBY COUNTY PUBLIC LIBRARY - 486000

<b>Net Pension Liability as of 2021</b>	<b>\$117,242</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,896
- Net Difference Between Projected and Actual Investment	183,949
- Change of Assumptions	(8,822)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,196)
Pension Expense/Income	34,499
Contributions	(52,531)
Total Activity in FY 2022	139,795
<b>Net Pension Liability as of 2022</b>	<b>\$257,037</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 487000  
 Submission Unit Name: ST JOSEPH COUNTY

Wages: \$46,736,608      Proportionate Share: 0.0081208

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,147,335	\$25,611,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$552,279	\$97,405
<b>Net Difference Between Projected and Actual</b>	3,160,748	0
<b>Change of Assumptions</b>	3,468,969	1,095,752
<b>Changes in Proportion and Differences Between</b>	542,307	716,826
<b>Total</b>	\$7,724,303	\$1,909,983

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,274,791
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	122,907
<b>Total</b>	\$3,397,698

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,213,382

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,155,048
<b>2024</b>	1,978,277
<b>2025</b>	(662,462)
<b>2026</b>	3,343,457
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,814,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,267,434	\$25,611,639	\$10,885,421

# PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

<b>Net Pension Liability as of 2021</b>	<b>\$11,147,335</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	296,182
- Net Difference Between Projected and Actual Investment	17,634,544
- Change of Assumptions	(730,064)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(920,674)
Pension Expense/Income	3,397,698
Contributions	(5,213,382)
Total Activity in FY 2022	14,464,304
<b>Net Pension Liability as of 2022</b>	<b>\$25,611,639</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 487001  
 Submission Unit Name: ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$256,358      Proportionate Share: 0.0000445

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$67,898	\$140,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,026	\$534
Net Difference Between Projected and Actual	17,320	0
Change of Assumptions	19,009	6,004
Changes in Proportion and Differences Between	4,886	14,979
<b>Total</b>	<b>\$44,241</b>	<b>\$21,517</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,396)
<b>Total</b>	<b>\$15,549</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,712

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,480
2024	8,199
2025	(6,277)
2026	18,322
2027	0
Thereafter	0
<b>Total</b>	<b>\$22,724</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$237,095	\$140,346	\$59,649

# PERF Net Pension Liability - Unaudited

## ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

<b>Net Pension Liability as of 2021</b>	<b>\$67,898</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,526
- Net Difference Between Projected and Actual Investment	105,479
- Change of Assumptions	(5,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,497)
Pension Expense/Income	15,549
Contributions	(28,712)
Total Activity in FY 2022	72,448
<b>Net Pension Liability as of 2022</b>	<b>\$140,346</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 488000  
 Submission Unit Name: UNION CITY LIBRARY

Wages: \$38,110 Proportionate Share: 0.0000066

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,948	\$20,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$449	\$79
Net Difference Between Projected and Actual	2,569	0
Change of Assumptions	2,819	891
Changes in Proportion and Differences Between	2,881	575
<b>Total</b>	<b>\$8,718</b>	<b>\$1,545</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,455
<b>Total</b>	<b>\$4,117</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,268

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,473
2024	1,470
2025	(487)
2026	2,717
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,173</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,165	\$20,815	\$8,847

# PERF Net Pension Liability - Unaudited

## UNION CITY LIBRARY - 488000

<b>Net Pension Liability as of 2021</b>	<b>\$8,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243
- Net Difference Between Projected and Actual Investment	14,187
- Change of Assumptions	(563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,849)
Pension Expense/Income	4,117
Contributions	(4,268)
Total Activity in FY 2022	11,867
<b>Net Pension Liability as of 2022</b>	<b>\$20,815</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 490000  
 Submission Unit Name: CAMBRIDGE CITY LIBRARY

Wages: \$95,214      Proportionate Share: 0.0000165

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$22,238	\$52,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,122	\$198
<b>Net Difference Between Projected and Actual</b>	6,422	0
<b>Change of Assumptions</b>	7,048	2,226
<b>Changes in Proportion and Differences Between</b>	271	915
<b>Total</b>	\$14,863	\$3,339

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,654
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	218
<b>Total</b>	\$6,872

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,664

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,968
<b>2024</b>	3,934
<b>2025</b>	(1,170)
<b>2026</b>	6,792
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,524

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$87,912	\$52,038	\$22,117

# PERF Net Pension Liability - Unaudited

## CAMBRIDGE CITY LIBRARY - 490000

<b>Net Pension Liability as of 2021</b>	<b>\$22,238</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	607
- Net Difference Between Projected and Actual Investment	35,296
- Change of Assumptions	(1,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(942)
Pension Expense/Income	6,872
Contributions	(10,664)
Total Activity in FY 2022	29,800
<b>Net Pension Liability as of 2022</b>	<b>\$52,038</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 491000  
 Submission Unit Name: ELKHART PUBLIC LIBRARY

Wages: \$3,213,661 Proportionate Share: 0.0005584

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$761,086	\$1,761,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,976	\$6,698
Net Difference Between Projected and Actual	217,338	0
Change of Assumptions	238,532	75,346
Changes in Proportion and Differences Between	8,447	55,875
<b>Total</b>	<b>\$502,293</b>	<b>\$137,919</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,637
<b>Total</b>	<b>\$229,817</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,930

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,848
2024	122,763
2025	(43,139)
2026	229,902
2027	0
Thereafter	0
<b>Total</b>	<b>\$364,374</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,975,142	\$1,761,100	\$748,500

# PERF Net Pension Liability - Unaudited

## ELKHART PUBLIC LIBRARY - 491000

<b>Net Pension Liability as of 2021</b>	<b>\$761,086</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,444
- Net Difference Between Projected and Actual Investment	1,205,539
- Change of Assumptions	(48,691)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,165)
Pension Expense/Income	229,817
Contributions	(359,930)
Total Activity in FY 2022	1,000,014
<b>Net Pension Liability as of 2022</b>	<b>\$1,761,100</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 492000  
 Submission Unit Name: CLARK COUNTY

Wages: \$21,110,482      Proportionate Share: 0.0036681

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,512,305	\$11,568,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$249,460	\$43,997
<b>Net Difference Between Projected and Actual</b>	1,427,684	0
<b>Change of Assumptions</b>	1,566,905	494,942
<b>Changes in Proportion and Differences Between</b>	845,590	62,319
<b>Total</b>	\$4,089,639	\$601,258

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,479,197
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	487,760
<b>Total</b>	\$1,966,957

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,355,978

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$820,462
<b>2024</b>	1,251,465
<b>2025</b>	(93,758)
<b>2026</b>	1,510,212
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,488,381

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,543,552	\$11,568,571	\$4,916,857

# PERF Net Pension Liability - Unaudited

## CLARK COUNTY - 492000

<b>Net Pension Liability as of 2021</b>	<b>\$4,512,305</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,226
- Net Difference Between Projected and Actual Investment	7,286,500
- Change of Assumptions	(184,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	201,768
Pension Expense/Income	1,966,957
Contributions	(2,355,978)
Total Activity in FY 2022	7,056,266
<b>Net Pension Liability as of 2022</b>	<b>\$11,568,571</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 493000  
 Submission Unit Name: NEW CARLISLE-OLIVE TWP LIBRARY

Wages: \$198,567      Proportionate Share: 0.0000345

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$46,581	\$108,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,346	\$414
<b>Net Difference Between Projected and Actual</b>	13,428	0
<b>Change of Assumptions</b>	14,737	4,655
<b>Changes in Proportion and Differences Between</b>	3,290	1,876
<b>Total</b>	\$33,801	\$6,945

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$13,912
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,160
<b>Total</b>	\$21,072

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,239

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,698
<b>2024</b>	8,445
<b>2025</b>	(2,490)
<b>2026</b>	14,203
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$26,856

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$183,815	\$108,807	\$46,245

# PERF Net Pension Liability - Unaudited

## NEW CARLISLE-OLIVE TWP LIBRARY - 493000

<b>Net Pension Liability as of 2021</b>	<b>\$46,581</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,269
- Net Difference Between Projected and Actual Investment	73,909
- Change of Assumptions	(2,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,899)
Pension Expense/Income	21,072
Contributions	(22,239)
Total Activity in FY 2022	62,226
<b>Net Pension Liability as of 2022</b>	<b>\$108,807</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 495000  
 Submission Unit Name: PLAINFIELD PUBLIC LIBRARY

Wages: \$851,831 Proportionate Share: 0.0001480

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$209,088	\$466,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,065	\$1,775
Net Difference Between Projected and Actual	57,604	0
Change of Assumptions	63,221	19,970
Changes in Proportion and Differences Between	14,781	24,065
<b>Total</b>	<b>\$145,671</b>	<b>\$45,810</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,682
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,469
<b>Total</b>	<b>\$72,151</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,118

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,811
2024	33,083
2025	(14,967)
2026	60,934
2027	0
Thereafter	0
<b>Total</b>	<b>\$99,861</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$788,541	\$466,767	\$198,385

# PERF Net Pension Liability - Unaudited

## PLAINFIELD PUBLIC LIBRARY - 495000

<b>Net Pension Liability as of 2021</b>	<b>\$209,088</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,314
- Net Difference Between Projected and Actual Investment	329,086
- Change of Assumptions	(14,957)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,797)
Pension Expense/Income	72,151
Contributions	(92,118)
Total Activity in FY 2022	257,679
<b>Net Pension Liability as of 2022</b>	<b>\$466,767</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 497000  
 Submission Unit Name: RICHMOND SANITARY DISTRICT

Wages: \$4,277,089      Proportionate Share: 0.0007432

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$982,543	\$2,343,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$50,544	\$8,914
<b>Net Difference Between Projected and Actual</b>	289,266	0
<b>Change of Assumptions</b>	317,473	100,281
<b>Changes in Proportion and Differences Between</b>	44,535	28,307
<b>Total</b>	\$701,818	\$137,502

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$299,703
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	70,560
<b>Total</b>	\$370,263

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$474,372

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$127,077
<b>2024</b>	177,642
<b>2025</b>	(46,391)
<b>2026</b>	305,988
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$564,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,959,752	\$2,343,928	\$996,213

# PERF Net Pension Liability - Unaudited

## RICHMOND SANITARY DISTRICT - 497000

<b>Net Pension Liability as of 2021</b>	<b>\$982,543</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,642
- Net Difference Between Projected and Actual Investment	1,565,009
- Change of Assumptions	(56,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,821)
Pension Expense/Income	370,263
Contributions	(474,372)
Total Activity in FY 2022	1,361,385
<b>Net Pension Liability as of 2022</b>	<b>\$2,343,928</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 498000  
 Submission Unit Name: RICHMOND-MORRISON-REEVES LIBRARY

Wages: \$907,528      Proportionate Share: 0.0001577

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$223,299	\$497,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,725	\$1,892
<b>Net Difference Between Projected and Actual</b>	61,379	0
<b>Change of Assumptions</b>	67,365	21,279
<b>Changes in Proportion and Differences Between</b>	25,700	27,247
<b>Total</b>	\$165,169	\$50,418

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$63,594
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,484
<b>Total</b>	\$76,078

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,643

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$23,079
<b>2024</b>	42,211
<b>2025</b>	(15,465)
<b>2026</b>	64,926
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$114,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$840,222	\$497,359	\$211,387

# PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

<b>Net Pension Liability as of 2021</b>	<b>\$223,299</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,655
- Net Difference Between Projected and Actual Investment	351,313
- Change of Assumptions	(16,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,265)
Pension Expense/Income	76,078
Contributions	(101,643)
Total Activity in FY 2022	274,060
<b>Net Pension Liability as of 2022</b>	<b>\$497,359</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 501000  
 Submission Unit Name: VINCENNES WATER DEPARTMENT

Wages: \$1,264,404      Proportionate Share: 0.0002197

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$311,198	\$692,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,941	\$2,635
<b>Net Difference Between Projected and Actual</b>	85,511	0
<b>Change of Assumptions</b>	93,849	29,644
<b>Changes in Proportion and Differences Between</b>	8,726	33,906
<b>Total</b>	\$203,027	\$66,185

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$88,596
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,441)
<b>Total</b>	\$84,155

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,613

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$22,025
<b>2024</b>	45,950
<b>2025</b>	(21,587)
<b>2026</b>	90,454
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$136,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,170,556	\$692,897	\$294,494

# PERF Net Pension Liability - Unaudited

## VINCENNES WATER DEPARTMENT - 501000

<b>Net Pension Liability as of 2021</b>	<b>\$311,198</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,876
- Net Difference Between Projected and Actual Investment	489,573
- Change of Assumptions	(22,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,863)
Pension Expense/Income	84,155
Contributions	(141,613)
Total Activity in FY 2022	381,699
<b>Net Pension Liability as of 2022</b>	<b>\$692,897</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 501001  
 Submission Unit Name: VINCENNES SEWER DEPARTMENT

Wages: \$933,192      Proportionate Share: 0.0001621

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$218,431	\$511,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,024	\$1,944
<b>Net Difference Between Projected and Actual</b>	63,092	0
<b>Change of Assumptions</b>	69,244	21,872
<b>Changes in Proportion and Differences Between</b>	16,942	18,594
<b>Total</b>	\$160,302	\$42,410

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$65,368
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(50)
<b>Total</b>	\$65,318

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,517

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$17,616
<b>2024</b>	45,068
<b>2025</b>	(11,532)
<b>2026</b>	66,740
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$117,892

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$863,665	\$511,236	\$217,285

# PERF Net Pension Liability - Unaudited

## VINCENNES SEWER DEPARTMENT - 501001

<b>Net Pension Liability as of 2021</b>	<b>\$218,431</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,970
- Net Difference Between Projected and Actual Investment	346,704
- Change of Assumptions	(13,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,234)
Pension Expense/Income	65,318
Contributions	(104,517)
Total Activity in FY 2022	292,805
<b>Net Pension Liability as of 2022</b>	<b>\$511,236</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 502000  
 Submission Unit Name: VINCENNES HOUSING AUTHORITY

Wages: \$665,803      Proportionate Share: 0.0001157

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$160,928	\$364,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,869	\$1,388
Net Difference Between Projected and Actual	45,032	0
Change of Assumptions	49,424	15,612
Changes in Proportion and Differences Between	1,747	22,515
<b>Total</b>	<b>\$104,072</b>	<b>\$39,515</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,219)
<b>Total</b>	<b>\$42,438</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,570

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,924
2024	22,206
2025	(10,209)
2026	47,636
2027	0
Thereafter	0
<b>Total</b>	<b>\$64,557</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$616,447	\$364,898	\$155,089

# PERF Net Pension Liability - Unaudited

## VINCENNES HOUSING AUTHORITY - 502000

<b>Net Pension Liability as of 2021</b>	<b>\$160,928</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,190
- Net Difference Between Projected and Actual Investment	253,983
- Change of Assumptions	(10,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,083)
Pension Expense/Income	42,438
Contributions	(74,570)
Total Activity in FY 2022	203,970
<b>Net Pension Liability as of 2022</b>	<b>\$364,898</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 505000  
 Submission Unit Name: WASHINGTON CARNEGIE LIBRARY

Wages: \$111,771      Proportionate Share: 0.0000194

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,396	\$61,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,319	\$233
<b>Net Difference Between Projected and Actual</b>	7,551	0
<b>Change of Assumptions</b>	8,287	2,618
<b>Changes in Proportion and Differences Between</b>	501	4,534
<b>Total</b>	\$17,658	\$7,385

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,823
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	739
<b>Total</b>	\$8,562

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,518

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$559)
<b>2024</b>	3,931
<b>2025</b>	(1,086)
<b>2026</b>	7,987
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$10,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,363	\$61,184	\$26,004

# PERF Net Pension Liability - Unaudited

## WASHINGTON CARNEGIE LIBRARY - 505000

<b>Net Pension Liability as of 2021</b>	<b>\$25,396</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	724
- Net Difference Between Projected and Actual Investment	40,525
- Change of Assumptions	(1,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104)
Pension Expense/Income	8,562
Contributions	(12,518)
Total Activity in FY 2022	35,788
<b>Net Pension Liability as of 2022</b>	<b>\$61,184</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 506000  
 Submission Unit Name: CITY OF WASHINGTON

Wages: \$5,751,324      Proportionate Share: 0.0009993

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,349,665	\$3,151,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$67,960	\$11,986
<b>Net Difference Between Projected and Actual</b>	388,944	0
<b>Change of Assumptions</b>	426,872	134,837
<b>Changes in Proportion and Differences Between</b>	24,758	67,883
<b>Total</b>	\$908,534	\$214,706

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$402,977
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,383
<b>Total</b>	\$406,360

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$644,149

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$113,796
<b>2024</b>	240,950
<b>2025</b>	(72,345)
<b>2026</b>	411,427
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$693,828

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,324,247	\$3,151,624	\$1,339,499

# PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

<b>Net Pension Liability as of 2021</b>	<b>\$1,349,665</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,761
- Net Difference Between Projected and Actual Investment	2,141,361
- Change of Assumptions	(83,695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,679)
Pension Expense/Income	406,360
Contributions	(644,149)
Total Activity in FY 2022	1,801,959
<b>Net Pension Liability as of 2022</b>	<b>\$3,151,624</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 508000  
 Submission Unit Name: WABASH CARNEGIE LIBRARY

Wages: \$375,939      Proportionate Share: 0.0000653

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$86,846	\$205,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,441	\$783
<b>Net Difference Between Projected and Actual</b>	25,416	0
<b>Change of Assumptions</b>	27,894	8,811
<b>Changes in Proportion and Differences Between</b>	996	6,148
<b>Total</b>	\$58,747	\$15,742

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,333
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(265)
<b>Total</b>	\$26,068

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,105

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$4,662
<b>2024</b>	15,654
<b>2025</b>	(4,195)
<b>2026</b>	26,884
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$43,005

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$347,917	\$205,945	\$87,531

# PERF Net Pension Liability - Unaudited

## WABASH CARNEGIE LIBRARY - 508000

<b>Net Pension Liability as of 2021</b>	<b>\$86,846</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,422
- Net Difference Between Projected and Actual Investment	138,178
- Change of Assumptions	(5,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(370)
Pension Expense/Income	26,068
Contributions	(42,105)
Total Activity in FY 2022	119,099
<b>Net Pension Liability as of 2022</b>	<b>\$205,945</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 509000  
 Submission Unit Name: CITY OF WARSAW

Wages: \$5,847,322      Proportionate Share: 0.0010160

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,318,085	\$3,204,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$69,096	\$12,186
<b>Net Difference Between Projected and Actual</b>	395,444	0
<b>Change of Assumptions</b>	434,006	137,090
<b>Changes in Proportion and Differences Between</b>	50,314	11,587
<b>Total</b>	\$948,860	\$160,863

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$409,712
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	54,300
<b>Total</b>	\$464,012

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$652,808

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$157,297
<b>2024</b>	265,111
<b>2025</b>	(52,716)
<b>2026</b>	418,305
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$787,997

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,413,224	\$3,204,293	\$1,361,884

# PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

<b>Net Pension Liability as of 2021</b>	<b>\$1,318,085</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,146
- Net Difference Between Projected and Actual Investment	2,106,856
- Change of Assumptions	(70,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24
Pension Expense/Income	464,012
Contributions	(652,808)
Total Activity in FY 2022	1,886,208
<b>Net Pension Liability as of 2022</b>	<b>\$3,204,293</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 510000  
 Submission Unit Name: CITY OF WEST LAFAYETTE

Wages: \$6,623,160      Proportionate Share: 0.0011508

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,449,669	\$3,629,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,264	\$13,803
Net Difference Between Projected and Actual	447,910	0
Change of Assumptions	491,588	155,279
Changes in Proportion and Differences Between	110,634	44,392
<b>Total</b>	<b>\$1,128,396</b>	<b>\$213,474</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$464,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,430)
<b>Total</b>	<b>\$459,641</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$737,075

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$157,111
2024	327,182
2025	(43,173)
2026	473,802
2027	0
Thereafter	0
<b>Total</b>	<b>\$914,922</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,131,436	\$3,629,430	\$1,542,575

# PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

<b>Net Pension Liability as of 2021</b>	<b>\$1,449,669</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,824
- Net Difference Between Projected and Actual Investment	2,330,173
- Change of Assumptions	(67,261)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,459
Pension Expense/Income	459,641
Contributions	(737,075)
Total Activity in FY 2022	2,179,761
<b>Net Pension Liability as of 2022</b>	<b>\$3,629,430</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 511000  
 Submission Unit Name: MSD MT VERNON

Wages: \$3,953,675      Proportionate Share: 0.0006870

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$863,196	\$2,166,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$46,722	\$8,240
<b>Net Difference Between Projected and Actual</b>	267,392	0
<b>Change of Assumptions</b>	293,466	92,698
<b>Changes in Proportion and Differences Between</b>	78,024	17,916
<b>Total</b>	\$685,604	\$118,854

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$277,039
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,286
<b>Total</b>	\$315,325

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,812

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$118,066
<b>2024</b>	190,190
<b>2025</b>	(24,354)
<b>2026</b>	282,848
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$566,750

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,660,320	\$2,166,683	\$920,880

# PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

<b>Net Pension Liability as of 2021</b>	<b>\$863,196</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,193
- Net Difference Between Projected and Actual Investment	1,388,173
- Change of Assumptions	(39,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,143
Pension Expense/Income	315,325
Contributions	(442,812)
Total Activity in FY 2022	1,303,487
<b>Net Pension Liability as of 2022</b>	<b>\$2,166,683</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 512000  
 Submission Unit Name: MUNCIE PUBLIC LIBRARY

Wages: \$1,634,641      Proportionate Share: 0.0002840

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$370,148	\$895,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,314	\$3,406
<b>Net Difference Between Projected and Actual</b>	110,537	0
<b>Change of Assumptions</b>	121,317	38,321
<b>Changes in Proportion and Differences Between</b>	19,258	1,049
<b>Total</b>	\$270,426	\$42,776

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$114,526
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,300
<b>Total</b>	\$135,826

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,409

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$51,363
<b>2024</b>	74,976
<b>2025</b>	(15,615)
<b>2026</b>	116,926
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$227,650

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,513,145	\$895,688	\$380,684

# PERF Net Pension Liability - Unaudited

## MUNCIE PUBLIC LIBRARY - 512000

<b>Net Pension Liability as of 2021</b>	<b>\$370,148</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,639
- Net Difference Between Projected and Actual Investment	591,140
- Change of Assumptions	(20,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,607)
Pension Expense/Income	135,826
Contributions	(181,409)
Total Activity in FY 2022	525,540
<b>Net Pension Liability as of 2022</b>	<b>\$895,688</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 513000  
 Submission Unit Name: CITY OF MUNCIE HOUSING AUTHORITY

Wages: \$624,221 Proportionate Share: 0.0001085

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$136,848	\$342,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,379	\$1,301
<b>Net Difference Between Projected and Actual</b>	42,230	0
<b>Change of Assumptions</b>	46,348	14,640
<b>Changes in Proportion and Differences Between</b>	13,735	3,298
<b>Total</b>	\$109,692	\$19,239

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$43,754
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,020)
<b>Total</b>	\$31,734

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,912

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$20,297
<b>2024</b>	29,540
<b>2025</b>	(4,055)
<b>2026</b>	44,671
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$90,453

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$578,085	\$342,191	\$145,437

**PERF Net Pension Liability - Unaudited**  
**CITY OF MUNCIE HOUSING AUTHORITY - 513000**

<b>Net Pension Liability as of 2021</b>	<b>\$136,848</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,129
- Net Difference Between Projected and Actual Investment	219,915
- Change of Assumptions	(6,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,866
Pension Expense/Income	31,734
Contributions	(69,912)
Total Activity in FY 2022	205,343
<b>Net Pension Liability as of 2022</b>	<b>\$342,191</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 516000  
 Submission Unit Name: NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$437,421 Proportionate Share: 0.0000760

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$88,425	\$239,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,169	\$912
<b>Net Difference Between Projected and Actual</b>	29,580	0
<b>Change of Assumptions</b>	32,465	10,255
<b>Changes in Proportion and Differences Between</b>	17,675	1,795
<b>Total</b>	\$84,889	\$12,962

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$30,648
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,550
<b>Total</b>	\$34,198

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,374

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$15,294
<b>2024</b>	25,385
<b>2025</b>	(42)
<b>2026</b>	31,290
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$71,927

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$404,926	\$239,691	\$101,873

# PERF Net Pension Liability - Unaudited

## NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

<b>Net Pension Liability as of 2021</b>	<b>\$88,425</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,999
- Net Difference Between Projected and Actual Investment	144,392
- Change of Assumptions	(2,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,457
Pension Expense/Income	34,198
Contributions	(48,374)
Total Activity in FY 2022	151,266
<b>Net Pension Liability as of 2022</b>	<b>\$239,691</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 518000  
 Submission Unit Name: FULTON COUNTY LIBRARY

Wages: \$608,314 Proportionate Share: 0.0001057

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$138,164	\$333,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,188	\$1,268
<b>Net Difference Between Projected and Actual</b>	41,140	0
<b>Change of Assumptions</b>	45,152	14,262
<b>Changes in Proportion and Differences Between</b>	6,251	17,120
<b>Total</b>	\$99,731	\$32,650

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$42,625
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,943
<b>Total</b>	\$44,568

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,241

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,368
<b>2024</b>	19,806
<b>2025</b>	(6,610)
<b>2026</b>	43,517
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$67,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$563,167	\$333,360	\$141,684

# PERF Net Pension Liability - Unaudited

## FULTON COUNTY LIBRARY - 518000

<b>Net Pension Liability as of 2021</b>	<b>\$138,164</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,953
- Net Difference Between Projected and Actual Investment	220,533
- Change of Assumptions	(7,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,044)
Pension Expense/Income	44,568
Contributions	(64,241)
Total Activity in FY 2022	195,196
<b>Net Pension Liability as of 2022</b>	<b>\$333,360</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 519000  
 Submission Unit Name: WARSAW COMMUNITY PUBLIC LIBRARY

Wages: \$1,061,318 Proportionate Share: 0.0001844

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$245,932	\$581,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,541	\$2,212
Net Difference Between Projected and Actual	71,771	0
Change of Assumptions	78,770	24,881
Changes in Proportion and Differences Between	6,146	19,054
<b>Total</b>	<b>\$169,228</b>	<b>\$46,147</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,157)
<b>Total</b>	<b>\$72,204</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,867

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,133
2024	39,152
2025	(12,123)
2026	75,919
2027	0
Thereafter	0
<b>Total</b>	<b>\$123,081</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$982,479	\$581,567	\$247,177

# PERF Net Pension Liability - Unaudited

## WARSAW COMMUNITY PUBLIC LIBRARY - 519000

<b>Net Pension Liability as of 2021</b>	<b>\$245,932</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,828
- Net Difference Between Projected and Actual Investment	391,091
- Change of Assumptions	(14,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,046)
Pension Expense/Income	72,204
Contributions	(118,867)
Total Activity in FY 2022	335,635
<b>Net Pension Liability as of 2022</b>	<b>\$581,567</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 522000  
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$4,421,528      Proportionate Share: 0.0007683

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$938,857	\$2,423,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$52,251	\$9,215
<b>Net Difference Between Projected and Actual</b>	299,035	0
<b>Change of Assumptions</b>	328,195	103,668
<b>Changes in Proportion and Differences Between</b>	162,023	8,390
<b>Total</b>	\$841,504	\$121,273

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$309,824
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(6,706)
<b>Total</b>	\$303,118

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,211

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$165,826
<b>2024</b>	254,922
<b>2025</b>	(16,839)
<b>2026</b>	316,322
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$720,231

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,093,485	\$2,423,089	\$1,029,858

**PERF Net Pension Liability - Unaudited**  
**SCHOOL TOWN OF MUNSTER - 522000**

<b>Net Pension Liability as of 2021</b>	<b>\$938,857</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,670
- Net Difference Between Projected and Actual Investment	1,518,055
- Change of Assumptions	(36,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	165,439
Pension Expense/Income	303,118
Contributions	(495,211)
Total Activity in FY 2022	1,484,232
<b>Net Pension Liability as of 2022</b>	<b>\$2,423,089</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 525000  
 Submission Unit Name: EAST CHICAGO PUBLIC LIBRARY

Wages: \$1,244,550      Proportionate Share: 0.0002162

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$265,933	\$681,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,703	\$2,593
<b>Net Difference Between Projected and Actual</b>	84,149	0
<b>Change of Assumptions</b>	92,354	29,172
<b>Changes in Proportion and Differences Between</b>	36,795	8,777
<b>Total</b>	\$228,001	\$40,542

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$87,185
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,603
<b>Total</b>	\$102,788

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,057

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$41,832
<b>2024</b>	63,072
<b>2025</b>	(6,457)
<b>2026</b>	89,012
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$187,459

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,151,909	\$681,858	\$289,802

# PERF Net Pension Liability - Unaudited

## EAST CHICAGO PUBLIC LIBRARY - 525000

<b>Net Pension Liability as of 2021</b>	<b>\$265,933</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,324
- Net Difference Between Projected and Actual Investment	429,438
- Change of Assumptions	(10,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,282
Pension Expense/Income	102,788
Contributions	(134,057)
Total Activity in FY 2022	415,925
<b>Net Pension Liability as of 2022</b>	<b>\$681,858</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 528000  
 Submission Unit Name: CITY OF EAST CHICAGO

Wages: \$9,498,986      Proportionate Share: 0.0016505

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,202,466	\$5,205,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$112,247	\$19,797
<b>Net Difference Between Projected and Actual</b>	642,401	0
<b>Change of Assumptions</b>	705,045	222,704
<b>Changes in Proportion and Differences Between</b>	24,917	333,950
<b>Total</b>	\$1,484,610	\$576,451

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$665,580
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(320,546)
<b>Total</b>	\$345,034

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,063,887

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$25,835
<b>2024</b>	311,793
<b>2025</b>	(109,005)
<b>2026</b>	679,536
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$908,159

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,793,826	\$5,205,400	\$2,212,391

# PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

<b>Net Pension Liability as of 2021</b>	<b>\$2,202,466</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,096
- Net Difference Between Projected and Actual Investment	3,502,102
- Change of Assumptions	(130,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	289,388
Pension Expense/Income	345,034
Contributions	(1,063,887)
Total Activity in FY 2022	3,002,934
<b>Net Pension Liability as of 2022</b>	<b>\$5,205,400</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 528001  
 Submission Unit Name: CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT - 528001

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 529000  
 Submission Unit Name: EAST CHICAGO WATER DEPARTMENT

Wages: \$704,997      Proportionate Share: 0.0001225

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$169,876	\$386,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,331	\$1,469
<b>Net Difference Between Projected and Actual</b>	47,679	0
<b>Change of Assumptions</b>	52,328	16,529
<b>Changes in Proportion and Differences Between</b>	1,890	57,485
<b>Total</b>	\$110,228	\$75,483

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$49,399
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(66,020)
<b>Total</b>	(\$16,621)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,960

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$16,775)
<b>2024</b>	11,691
<b>2025</b>	(10,606)
<b>2026</b>	50,435
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$34,745

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$652,677	\$386,344	\$164,204

# PERF Net Pension Liability - Unaudited

## EAST CHICAGO WATER DEPARTMENT - 529000

<b>Net Pension Liability as of 2021</b>	<b>\$169,876</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,444
- Net Difference Between Projected and Actual Investment	268,247
- Change of Assumptions	(11,493)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,851
Pension Expense/Income	(16,621)
Contributions	(78,960)
Total Activity in FY 2022	216,468
<b>Net Pension Liability as of 2022</b>	<b>\$386,344</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 530000  
 Submission Unit Name: PORTAGE TOWNSHIP, ST JOSEPH COUNTY

Wages: \$151,000 Proportionate Share: 0.0000262

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$35,002	\$82,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,782	\$314
Net Difference Between Projected and Actual	10,197	0
Change of Assumptions	11,192	3,535
Changes in Proportion and Differences Between	1,376	6,434
<b>Total</b>	<b>\$24,547</b>	<b>\$10,283</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,565
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,598)
<b>Total</b>	<b>(\$12,033)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,912

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,616)
2024	6,835
2025	(1,743)
2026	10,788
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,264</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,593	\$82,630	\$35,119

**PERF Net Pension Liability - Unaudited**  
**PORTAGE TOWNSHIP, ST JOSEPH COUNTY - 530000**

<b>Net Pension Liability as of 2021</b>	<b>\$35,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	970
- Net Difference Between Projected and Actual Investment	55,643
- Change of Assumptions	(2,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,047
Pension Expense/Income	(12,033)
Contributions	(16,912)
Total Activity in FY 2022	47,628
<b>Net Pension Liability as of 2022</b>	<b>\$82,630</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 531000  
 Submission Unit Name: PLYMOUTH PUBLIC LIBRARY

Wages: \$510,916      Proportionate Share: 0.0000888

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$107,242	\$280,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,039	\$1,065
Net Difference Between Projected and Actual	34,562	0
Change of Assumptions	37,933	11,982
Changes in Proportion and Differences Between	15,435	22,946
<b>Total</b>	<b>\$93,969</b>	<b>\$35,993</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,809
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,379)
<b>Total</b>	<b>\$32,430</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,223

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,184
2024	18,682
2025	(1,451)
2026	36,561
2027	0
Thereafter	0
<b>Total</b>	<b>\$57,976</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$473,124	\$280,060	\$119,031

# PERF Net Pension Liability - Unaudited

## PLYMOUTH PUBLIC LIBRARY - 531000

<b>Net Pension Liability as of 2021</b>	<b>\$107,242</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,447
- Net Difference Between Projected and Actual Investment	173,805
- Change of Assumptions	(3,904)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,263
Pension Expense/Income	32,430
Contributions	(57,223)
Total Activity in FY 2022	172,818
<b>Net Pension Liability as of 2022</b>	<b>\$280,060</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 534000  
 Submission Unit Name: EASTERN HOWARD SCHOOL CORPORATION

Wages: \$1,162,560 Proportionate Share: 0.0002020

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$258,959	\$637,074

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,738	\$2,423
<b>Net Difference Between Projected and Actual</b>	78,622	0
<b>Change of Assumptions</b>	86,288	27,256
<b>Changes in Proportion and Differences Between</b>	30,294	4,760
<b>Total</b>	\$208,942	\$34,439

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$81,458
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	41,638
<b>Total</b>	\$123,096

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,206

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$47,138
<b>2024</b>	53,382
<b>2025</b>	(9,183)
<b>2026</b>	83,166
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$174,503

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,076,251	\$637,074	\$270,768

**PERF Net Pension Liability - Unaudited**  
**EASTERN HOWARD SCHOOL CORPORATION - 534000**

<b>Net Pension Liability as of 2021</b>	<b>\$258,959</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,629
- Net Difference Between Projected and Actual Investment	414,856
- Change of Assumptions	(13,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,201)
Pension Expense/Income	123,096
Contributions	(130,206)
Total Activity in FY 2022	378,115
<b>Net Pension Liability as of 2022</b>	<b>\$637,074</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 535000  
 Submission Unit Name: ANDERSON PUBLIC LIBRARY

Wages: \$1,371,960      Proportionate Share: 0.0002384

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$335,673	\$751,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,213	\$2,859
Net Difference Between Projected and Actual	92,789	0
Change of Assumptions	101,838	32,168
Changes in Proportion and Differences Between	3,448	96,411
<b>Total</b>	<b>\$214,288</b>	<b>\$131,438</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,857)
<b>Total</b>	<b>\$38,280</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,377

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$20,987)
2024	28,373
2025	(22,688)
2026	98,152
2027	0
Thereafter	0
<b>Total</b>	<b>\$82,850</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,270,190	\$751,874	\$319,560

# PERF Net Pension Liability - Unaudited

## ANDERSON PUBLIC LIBRARY - 535000

<b>Net Pension Liability as of 2021</b>	<b>\$335,673</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,575
- Net Difference Between Projected and Actual Investment	528,629
- Change of Assumptions	(23,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,872
Pension Expense/Income	38,280
Contributions	(153,377)
Total Activity in FY 2022	416,201
<b>Net Pension Liability as of 2022</b>	<b>\$751,874</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 536000  
 Submission Unit Name: NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY

Wages: \$1,783,698      Proportionate Share: 0.0003099

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$360,016	\$977,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,076	\$3,717
Net Difference Between Projected and Actual	120,618	0
Change of Assumptions	132,380	41,815
Changes in Proportion and Differences Between	70,545	16,162
<b>Total</b>	<b>\$344,619</b>	<b>\$61,694</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,232
<b>Total</b>	<b>\$148,202</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,285

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$57,886
2024	98,366
2025	(919)
2026	127,592
2027	0
Thereafter	0
<b>Total</b>	<b>\$282,925</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,651,140	\$977,373	\$415,401

# PERF Net Pension Liability - Unaudited

## NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

<b>Net Pension Liability as of 2021</b>	<b>\$360,016</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,233
- Net Difference Between Projected and Actual Investment	588,066
- Change of Assumptions	(9,659)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,800
Pension Expense/Income	148,202
Contributions	(192,285)
Total Activity in FY 2022	617,357
<b>Net Pension Liability as of 2022</b>	<b>\$977,373</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 537000  
 Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION

Wages: \$6,749,962      Proportionate Share: 0.0011729

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,483,224	\$3,699,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$79,767	\$14,068
<b>Net Difference Between Projected and Actual</b>	456,512	0
<b>Change of Assumptions</b>	501,029	158,261
<b>Changes in Proportion and Differences Between</b>	94,711	156,375
<b>Total</b>	\$1,132,019	\$328,704

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$472,983
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(90,142)
<b>Total</b>	\$382,841

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$743,263

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$81,250
<b>2024</b>	286,969
<b>2025</b>	(47,805)
<b>2026</b>	482,901
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$803,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,249,184	\$3,699,130	\$1,572,199

**PERF Net Pension Liability - Unaudited**  
**ANDERSON COMMUNITY SCHOOL CORPORATION - 537000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,483,224</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,584
- Net Difference Between Projected and Actual Investment	2,382,342
- Change of Assumptions	(70,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219,545
Pension Expense/Income	382,841
Contributions	(743,263)
Total Activity in FY 2022	2,215,906
<b>Net Pension Liability as of 2022</b>	<b>\$3,699,130</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 537001  
 Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA

Wages: \$516,089 Proportionate Share: 0.0000897

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$110,268	\$282,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,100	\$1,076
Net Difference Between Projected and Actual	34,913	0
Change of Assumptions	38,317	12,103
Changes in Proportion and Differences Between	15,320	15,858
<b>Total</b>	<b>\$94,650</b>	<b>\$29,037</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,372)
<b>Total</b>	<b>\$23,800</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,302

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,091
2024	19,914
2025	(2,323)
2026	36,931
2027	0
Thereafter	0
<b>Total</b>	<b>\$65,613</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$477,920	\$282,899	\$120,237

# PERF Net Pension Liability - Unaudited

## ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

<b>Net Pension Liability as of 2021</b>	<b>\$110,268</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,455
- Net Difference Between Projected and Actual Investment	178,086
- Change of Assumptions	(4,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,076
Pension Expense/Income	23,800
Contributions	(57,302)
Total Activity in FY 2022	172,631
<b>Net Pension Liability as of 2022</b>	<b>\$282,899</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 538000  
 Submission Unit Name: HOWARD COUNTY

Wages: \$19,230,730      Proportionate Share: 0.0033415

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,509,805	\$10,538,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$227,249	\$40,079
<b>Net Difference Between Projected and Actual</b>	1,300,566	0
<b>Change of Assumptions</b>	1,427,391	450,874
<b>Changes in Proportion and Differences Between</b>	118,083	236,760
<b>Total</b>	\$3,073,289	\$727,713

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,347,492
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	29,086
<b>Total</b>	\$1,376,578

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,143,622

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$391,281
<b>2024</b>	821,200
<b>2025</b>	(242,650)
<b>2026</b>	1,375,745
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,345,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,803,434	\$10,538,530	\$4,479,070

# PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

<b>Net Pension Liability as of 2021</b>	<b>\$4,509,805</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,969
- Net Difference Between Projected and Actual Investment	7,156,135
- Change of Assumptions	(278,957)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(204,378)
Pension Expense/Income	1,376,578
Contributions	(2,143,622)
Total Activity in FY 2022	6,028,725
<b>Net Pension Liability as of 2022</b>	<b>\$10,538,530</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 539000  
 Submission Unit Name: NEW ALBANY-FLOYD CO SCHOOL CORP

Wages: \$13,803,813      Proportionate Share: 0.0023985

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,966,710	\$7,564,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,117	\$28,769
Net Difference Between Projected and Actual	933,535	0
Change of Assumptions	1,024,569	323,633
Changes in Proportion and Differences Between	315,607	199,420
<b>Total</b>	<b>\$2,436,828</b>	<b>\$551,822</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$967,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,902)
<b>Total</b>	<b>\$934,316</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,532,286

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$342,627
2024	624,160
2025	(69,280)
2026	987,499
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,885,006</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,779,152	\$7,564,466	\$3,215,038

# PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

<b>Net Pension Liability as of 2021</b>	<b>\$2,966,710</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,114
- Net Difference Between Projected and Actual Investment	4,785,537
- Change of Assumptions	(124,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	443,035
Pension Expense/Income	934,316
Contributions	(1,532,286)
Total Activity in FY 2022	4,597,756
<b>Net Pension Liability as of 2022</b>	<b>\$7,564,466</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 540000  
 Submission Unit Name: NORTHWEST ALLEN CO SCHOOLS

Wages: \$7,268,070 Proportionate Share: 0.0012629

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,595,202	\$3,982,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$85,887	\$15,148
<b>Net Difference Between Projected and Actual</b>	491,541	0
<b>Change of Assumptions</b>	539,474	170,405
<b>Changes in Proportion and Differences Between</b>	117,901	56,878
<b>Total</b>	\$1,234,803	\$242,431

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$509,277
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	53,363
<b>Total</b>	\$562,640

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$812,572

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$186,840
<b>2024</b>	333,927
<b>2025</b>	(48,351)
<b>2026</b>	519,956
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$992,372

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,728,702	\$3,982,974	\$1,692,838

# PERF Net Pension Liability - Unaudited

## NORTHWEST ALLEN CO SCHOOLS - 540000

<b>Net Pension Liability as of 2021</b>	<b>\$1,595,202</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,029
- Net Difference Between Projected and Actual Investment	2,562,765
- Change of Assumptions	(75,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,925
Pension Expense/Income	562,640
Contributions	(812,572)
Total Activity in FY 2022	2,387,772
<b>Net Pension Liability as of 2022</b>	<b>\$3,982,974</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 541000  
 Submission Unit Name: NORTH CIVIL TOWNSHIP

Wages: \$834,494      Proportionate Share: 0.0001450

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$194,877	\$457,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,861	\$1,739
Net Difference Between Projected and Actual	56,436	0
Change of Assumptions	61,940	19,565
Changes in Proportion and Differences Between	2,140	73,991
<b>Total</b>	<b>\$130,377</b>	<b>\$95,295</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,018)
<b>Total</b>	<b>\$24,455</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,464

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$19,543)
2024	5,047
2025	(10,121)
2026	59,699
2027	0
Thereafter	0
<b>Total</b>	<b>\$35,082</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$772,557	\$457,306	\$194,363

# PERF Net Pension Liability - Unaudited

## NORTH CIVIL TOWNSHIP - 541000

<b>Net Pension Liability as of 2021</b>	<b>\$194,877</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,348
- Net Difference Between Projected and Actual Investment	309,466
- Change of Assumptions	(11,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,500
Pension Expense/Income	24,455
Contributions	(93,464)
Total Activity in FY 2022	262,429
<b>Net Pension Liability as of 2022</b>	<b>\$457,306</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 541001  
 Submission Unit Name: NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$680,602      Proportionate Share: 0.0001183

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$162,639	\$373,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,045	\$1,419
<b>Net Difference Between Projected and Actual</b>	46,044	0
<b>Change of Assumptions</b>	50,534	15,962
<b>Changes in Proportion and Differences Between</b>	3,261	29,110
<b>Total</b>	\$107,884	\$46,491

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$47,706
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(14,820)
<b>Total</b>	\$32,886

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,228

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$4,279
<b>2024</b>	18,104
<b>2025</b>	(9,695)
<b>2026</b>	48,705
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,393

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$630,300	\$373,098	\$158,574

# PERF Net Pension Liability - Unaudited

NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 541001

<b>Net Pension Liability as of 2021</b>	<b>\$162,639</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,310
- Net Difference Between Projected and Actual Investment	257,216
- Change of Assumptions	(10,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,979
Pension Expense/Income	32,886
Contributions	(76,228)
Total Activity in FY 2022	210,459
<b>Net Pension Liability as of 2022</b>	<b>\$373,098</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 547000  
 Submission Unit Name: FRANKFORT COMMUNITY PUBLIC LIBRARY

Wages: \$761,203      Proportionate Share: 0.0001323

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$165,270	\$417,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,997	\$1,587
Net Difference Between Projected and Actual	51,493	0
Change of Assumptions	56,515	17,851
Changes in Proportion and Differences Between	14,925	20,118
<b>Total</b>	<b>\$131,930</b>	<b>\$39,556</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,284)
<b>Total</b>	<b>\$38,067</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,255

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,834
2024	32,385
2025	(4,316)
2026	54,471
2027	0
Thereafter	0
<b>Total</b>	<b>\$92,374</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$704,891	\$417,252	\$177,340

**PERF Net Pension Liability - Unaudited**  
**FRANKFORT COMMUNITY PUBLIC LIBRARY - 547000**

<b>Net Pension Liability as of 2021</b>	<b>\$165,270</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,057
- Net Difference Between Projected and Actual Investment	266,082
- Change of Assumptions	(7,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,376
Pension Expense/Income	38,067
Contributions	(85,255)
Total Activity in FY 2022	251,982
<b>Net Pension Liability as of 2022</b>	<b>\$417,252</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 550000  
 Submission Unit Name: RUSHVILLE PUBLIC LIBRARY

Wages: \$152,833      Proportionate Share: 0.0000266

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$35,923	\$83,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,809	\$319
Net Difference Between Projected and Actual	10,353	0
Change of Assumptions	11,363	3,589
Changes in Proportion and Differences Between	377	2,848
<b>Total</b>	<b>\$23,902</b>	<b>\$6,756</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(841)
<b>Total</b>	<b>\$9,886</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,117

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,142
2024	5,982
2025	(1,931)
2026	10,953
2027	0
Thereafter	0
<b>Total</b>	<b>\$17,146</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,724	\$83,892	\$35,656

# PERF Net Pension Liability - Unaudited

## RUSHVILLE PUBLIC LIBRARY - 550000

<b>Net Pension Liability as of 2021</b>	<b>\$35,923</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	978
- Net Difference Between Projected and Actual Investment	56,995
- Change of Assumptions	(2,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(547)
Pension Expense/Income	9,886
Contributions	(17,117)
Total Activity in FY 2022	47,969
<b>Net Pension Liability as of 2022</b>	<b>\$83,892</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 558000  
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$1,500,432      Proportionate Share: 0.0002607

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$243,827	\$822,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,730	\$3,127
<b>Net Difference Between Projected and Actual</b>	101,469	0
<b>Change of Assumptions</b>	111,363	35,177
<b>Changes in Proportion and Differences Between</b>	153,843	15,349
<b>Total</b>	\$384,405	\$53,653

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$105,130
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	47,801
<b>Total</b>	\$152,931

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,874

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$86,517
<b>2024</b>	113,304
<b>2025</b>	23,596
<b>2026</b>	107,335
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$330,752

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,389,004	\$822,204	\$349,452

# PERF Net Pension Liability - Unaudited

## SCHOOL CITY OF WHITING - 558000

<b>Net Pension Liability as of 2021</b>	<b>\$243,827</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,131
- Net Difference Between Projected and Actual Investment	418,056
- Change of Assumptions	8,308
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,825
Pension Expense/Income	152,931
Contributions	(167,874)
Total Activity in FY 2022	578,377
<b>Net Pension Liability as of 2022</b>	<b>\$822,204</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 559000  
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$437,852      Proportionate Share: 0.0000761

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$98,689	\$240,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,175	\$913
Net Difference Between Projected and Actual	29,619	0
Change of Assumptions	32,508	10,268
Changes in Proportion and Differences Between	2,250	9,864
<b>Total</b>	<b>\$69,552</b>	<b>\$21,045</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,932)
<b>Total</b>	<b>\$24,756</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,902

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,153
2024	18,540
2025	(4,518)
2026	31,332
2027	0
Thereafter	0
<b>Total</b>	<b>\$48,507</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$405,459	\$240,007	\$102,007

# PERF Net Pension Liability - Unaudited

## WHITING PUBLIC LIBRARY - 559000

<b>Net Pension Liability as of 2021</b>	<b>\$98,689</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,858
- Net Difference Between Projected and Actual Investment	157,757
- Change of Assumptions	(5,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,083
Pension Expense/Income	24,756
Contributions	(45,902)
Total Activity in FY 2022	141,318
<b>Net Pension Liability as of 2022</b>	<b>\$240,007</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 562000  
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$15,000      Proportionate Share: 0.0000026

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,553	\$8,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$177	\$31
<b>Net Difference Between Projected and Actual</b>	1,012	0
<b>Change of Assumptions</b>	1,111	351
<b>Changes in Proportion and Differences Between</b>	123	209
<b>Total</b>	\$2,423	\$591

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,048
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(977)
<b>Total</b>	\$71

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$373
<b>2024</b>	592
<b>2025</b>	(203)
<b>2026</b>	1,070
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,832

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,853	\$8,200	\$3,485

**PERF Net Pension Liability - Unaudited**  
**MAUMEE CIVIL TOWNSHIP - 562000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	5,625
- Change of Assumptions	(229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	765
Pension Expense/Income	71
Contributions	(1,680)
Total Activity in FY 2022	4,647
<b>Net Pension Liability as of 2022</b>	<b>\$8,200</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 564000  
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

ABOITE TOWNSHIP-ALLEN COUNTY - 564000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 566000  
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$714,810      Proportionate Share: 0.0001242

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$161,060	\$391,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,447	\$1,490
<b>Net Difference Between Projected and Actual</b>	48,341	0
<b>Change of Assumptions</b>	53,055	16,758
<b>Changes in Proportion and Differences Between</b>	12,326	3,530
<b>Total</b>	\$122,169	\$21,778

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$50,085
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,546
<b>Total</b>	\$59,631

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,988

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$24,092
<b>2024</b>	31,542
<b>2025</b>	(6,380)
<b>2026</b>	51,137
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$100,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$661,735	\$391,706	\$166,482

# PERF Net Pension Liability - Unaudited

## ROSSVILLE CONS SCHOOL DISTRICT - 566000

<b>Net Pension Liability as of 2021</b>	<b>\$161,060</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,664
- Net Difference Between Projected and Actual Investment	257,462
- Change of Assumptions	(8,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,583)
Pension Expense/Income	59,631
Contributions	(79,988)
Total Activity in FY 2022	230,646
<b>Net Pension Liability as of 2022</b>	<b>\$391,706</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 567000  
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,963,161 Proportionate Share: 0.0003411

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$468,837	\$1,075,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,198	\$4,091
Net Difference Between Projected and Actual	132,762	0
Change of Assumptions	145,708	46,025
Changes in Proportion and Differences Between	11,706	55,692
<b>Total</b>	<b>\$313,374</b>	<b>\$105,808</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,552
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,024)
<b>Total</b>	<b>\$112,528</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,174

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$30,876
2024	64,477
2025	(28,225)
2026	140,438
2027	0
Thereafter	0
<b>Total</b>	<b>\$207,566</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,817,373	\$1,075,772	\$457,223

# PERF Net Pension Liability - Unaudited

## MANCHESTER COMMUNITY SCHOOLS - 567000

<b>Net Pension Liability as of 2021</b>	<b>\$468,837</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,432
- Net Difference Between Projected and Actual Investment	741,503
- Change of Assumptions	(30,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,519)
Pension Expense/Income	112,528
Contributions	(218,174)
Total Activity in FY 2022	606,935
<b>Net Pension Liability as of 2022</b>	<b>\$1,075,772</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 569000  
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,753,339      Proportionate Share: 0.0003047

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$422,256	\$960,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,722	\$3,655
Net Difference Between Projected and Actual	118,594	0
Change of Assumptions	130,159	41,114
Changes in Proportion and Differences Between	4,608	58,224
<b>Total</b>	<b>\$274,083</b>	<b>\$102,993</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,817)
<b>Total</b>	<b>\$88,056</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,374

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,945
2024	59,971
2025	(26,275)
2026	125,449
2027	0
Thereafter	0
<b>Total</b>	<b>\$171,090</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,623,435	\$960,973	\$408,431

# PERF Net Pension Liability - Unaudited

## HANCOCK CO PUBLIC LIBRARY - 569000

<b>Net Pension Liability as of 2021</b>	<b>\$422,256</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,056
- Net Difference Between Projected and Actual Investment	666,854
- Change of Assumptions	(28,505)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,370)
Pension Expense/Income	88,056
Contributions	(196,374)
Total Activity in FY 2022	538,717
<b>Net Pension Liability as of 2022</b>	<b>\$960,973</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 570000  
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$665,576      Proportionate Share: 0.0001156

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$142,243	\$364,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,862	\$1,387
<b>Net Difference Between Projected and Actual</b>	44,993	0
<b>Change of Assumptions</b>	49,381	15,598
<b>Changes in Proportion and Differences Between</b>	22,025	419
<b>Total</b>	\$124,261	\$17,404

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$46,617
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,215
<b>Total</b>	\$60,832

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,545

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$26,872
<b>2024</b>	35,304
<b>2025</b>	(2,912)
<b>2026</b>	47,593
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$106,857

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$615,914	\$364,583	\$154,955

# PERF Net Pension Liability - Unaudited

## GREENWOOD LIBRARY - 570000

<b>Net Pension Liability as of 2021</b>	<b>\$142,243</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,450
- Net Difference Between Projected and Actual Investment	229,683
- Change of Assumptions	(5,816)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,736
Pension Expense/Income	60,832
Contributions	(74,545)
Total Activity in FY 2022	222,340
<b>Net Pension Liability as of 2022</b>	<b>\$364,583</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 571000  
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,382,327      Proportionate Share: 0.0004139

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$582,921	\$1,305,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$28,149	\$4,965
<b>Net Difference Between Projected and Actual</b>	161,097	0
<b>Change of Assumptions</b>	176,806	55,848
<b>Changes in Proportion and Differences Between</b>	6,337	111,528
<b>Total</b>	\$372,389	\$172,341

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$166,909
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(40,097)
<b>Total</b>	\$126,812

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,812

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$3,511
<b>2024</b>	65,471
<b>2025</b>	(39,344)
<b>2026</b>	170,410
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$200,048

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,205,250	\$1,305,371	\$554,807

**PERF Net Pension Liability - Unaudited**  
**GREENCASTLE CONSOLIDATED SCHOOLS - 571000**

<b>Net Pension Liability as of 2021</b>	<b>\$582,921</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,885
- Net Difference Between Projected and Actual Investment	917,966
- Change of Assumptions	(41,320)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,081)
Pension Expense/Income	126,812
Contributions	(266,812)
Total Activity in FY 2022	722,450
<b>Net Pension Liability as of 2022</b>	<b>\$1,305,371</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 572000  
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$1,698,287      Proportionate Share: 0.0002951

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$398,439	\$930,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,069	\$3,540
<b>Net Difference Between Projected and Actual</b>	114,858	0
<b>Change of Assumptions</b>	126,058	39,818
<b>Changes in Proportion and Differences Between</b>	23,066	16,113
<b>Total</b>	\$284,051	\$59,471

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$119,002
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,399
<b>Total</b>	\$145,401

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,743

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$51,067
<b>2024</b>	73,618
<b>2025</b>	(21,602)
<b>2026</b>	121,497
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$224,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,572,286	\$930,696	\$395,563

# PERF Net Pension Liability - Unaudited

## BARTHOLOMEW COUNTY LIBRARY - 572000

<b>Net Pension Liability as of 2021</b>	<b>\$398,439</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,857
- Net Difference Between Projected and Actual Investment	632,194
- Change of Assumptions	(24,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,772)
Pension Expense/Income	145,401
Contributions	(188,743)
Total Activity in FY 2022	532,257
<b>Net Pension Liability as of 2022</b>	<b>\$930,696</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 575000  
 Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$17,847,524      Proportionate Share: 0.0031011

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,607,528	\$9,780,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$210,900	\$37,196
<b>Net Difference Between Projected and Actual</b>	1,206,999	0
<b>Change of Assumptions</b>	1,324,699	418,436
<b>Changes in Proportion and Differences Between</b>	738,536	114,309
<b>Total</b>	\$3,481,134	\$569,941

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,250,548
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	139,875
<b>Total</b>	\$1,390,423

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,996,634

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$614,032
<b>2024</b>	1,017,339
<b>2025</b>	3,051
<b>2026</b>	1,276,771
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,911,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,522,589	\$9,780,348	\$4,156,829

# PERF Net Pension Liability - Unaudited

## BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

<b>Net Pension Liability as of 2021</b>	<b>\$3,607,528</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,348
- Net Difference Between Projected and Actual Investment	5,891,044
- Change of Assumptions	(98,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	863,667
Pension Expense/Income	1,390,423
Contributions	(1,996,634)
Total Activity in FY 2022	6,172,820
<b>Net Pension Liability as of 2022</b>	<b>\$9,780,348</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 577000  
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$6,198,279      Proportionate Share: 0.0010770

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,222,028	\$3,396,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$73,245	\$12,918
<b>Net Difference Between Projected and Actual</b>	419,186	0
<b>Change of Assumptions</b>	460,063	145,321
<b>Changes in Proportion and Differences Between</b>	299,978	30,351
<b>Total</b>	\$1,252,472	\$188,590

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$434,311
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	86,573
<b>Total</b>	\$520,884

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$688,297

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$242,192
<b>2024</b>	366,104
<b>2025</b>	12,168
<b>2026</b>	443,418
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,063,882

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,738,231	\$3,396,677	\$1,443,651

# PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

<b>Net Pension Liability as of 2021</b>	<b>\$1,222,028</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,930
- Net Difference Between Projected and Actual Investment	2,005,877
- Change of Assumptions	(25,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	318,710
Pension Expense/Income	520,884
Contributions	(688,297)
Total Activity in FY 2022	2,174,649
<b>Net Pension Liability as of 2022</b>	<b>\$3,396,677</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 578000  
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$3,125,918      Proportionate Share: 0.0005431

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$708,584	\$1,712,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$36,935	\$6,514
<b>Net Difference Between Projected and Actual</b>	211,383	0
<b>Change of Assumptions</b>	231,996	73,281
<b>Changes in Proportion and Differences Between</b>	37,208	17,906
<b>Total</b>	\$517,522	\$97,701

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$219,010
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	31,395
<b>Total</b>	\$250,405

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$349,582

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$91,395
<b>2024</b>	134,451
<b>2025</b>	(29,628)
<b>2026</b>	223,603
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$419,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,893,624	\$1,712,846	\$727,991

# PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

<b>Net Pension Liability as of 2021</b>	<b>\$708,584</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,333
- Net Difference Between Projected and Actual Investment	1,131,415
- Change of Assumptions	(38,546)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,763)
Pension Expense/Income	250,405
Contributions	(349,582)
Total Activity in FY 2022	1,004,262
<b>Net Pension Liability as of 2022</b>	<b>\$1,712,846</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 580000  
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$3,845,083      Proportionate Share: 0.0006681

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$860,433	\$2,107,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$45,436	\$8,013
<b>Net Difference Between Projected and Actual</b>	260,035	0
<b>Change of Assumptions</b>	285,393	90,148
<b>Changes in Proportion and Differences Between</b>	31,744	119,107
<b>Total</b>	\$622,608	\$217,268

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$269,418
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(73,801)
<b>Total</b>	\$195,617

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,595

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$23,915
<b>2024</b>	139,657
<b>2025</b>	(33,299)
<b>2026</b>	275,067
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$405,340

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,559,621	\$2,107,075	\$895,546

# PERF Net Pension Liability - Unaudited

## LAKE COUNTY LIBRARY - 580000

<b>Net Pension Liability as of 2021</b>	<b>\$860,433</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,174
- Net Difference Between Projected and Actual Investment	1,377,228
- Change of Assumptions	(44,289)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,507
Pension Expense/Income	195,617
Contributions	(423,595)
Total Activity in FY 2022	1,246,642
<b>Net Pension Liability as of 2022</b>	<b>\$2,107,075</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 582000  
 Submission Unit Name: LAKE COUNTY

Wages: \$76,191,228      Proportionate Share: 0.0132387

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,752,101	\$41,752,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$900,338	\$158,791
<b>Net Difference Between Projected and Actual</b>	5,152,717	0
<b>Change of Assumptions</b>	5,655,186	1,786,318
<b>Changes in Proportion and Differences Between</b>	985,613	621,013
<b>Total</b>	\$12,693,854	\$2,566,122

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,338,633
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	722,091
<b>Total</b>	\$6,060,724

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,353,237

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,203,003
<b>2024</b>	3,417,559
<b>2025</b>	(943,405)
<b>2026</b>	5,450,575
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$10,127,732

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,535,486	\$41,752,636	\$17,745,644

# PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

<b>Net Pension Liability as of 2021</b>	<b>\$17,752,101</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	488,831
- Net Difference Between Projected and Actual Investment	28,202,198
- Change of Assumptions	(1,073,097)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,324,884)
Pension Expense/Income	6,060,724
Contributions	(8,353,237)
Total Activity in FY 2022	24,000,535
<b>Net Pension Liability as of 2022</b>	<b>\$41,752,636</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 583000  
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$7,231,293      Proportionate Share: 0.0012565

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,212,290	\$3,962,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$85,452	\$15,071
<b>Net Difference Between Projected and Actual</b>	489,050	0
<b>Change of Assumptions</b>	536,740	169,541
<b>Changes in Proportion and Differences Between</b>	821,468	152,115
<b>Total</b>	\$1,932,710	\$336,727

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$506,696
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(293,853)
<b>Total</b>	\$212,843

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$805,526

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$483,673
<b>2024</b>	496,527
<b>2025</b>	98,462
<b>2026</b>	517,321
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,595,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,694,603	\$3,962,790	\$1,684,259

**PERF Net Pension Liability - Unaudited**  
**GARY COMMUNITY SCHOOL CORPORATION - 583000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,212,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,123
- Net Difference Between Projected and Actual Investment	2,063,098
- Change of Assumptions	29,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,197,250
Pension Expense/Income	212,843
Contributions	<b>(805,526)</b>
Total Activity in FY 2022	2,750,500
<b>Net Pension Liability as of 2022</b>	<b>\$3,962,790</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 584000  
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$637,332      Proportionate Share: 0.0001107

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$145,664	\$349,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,528	\$1,328
<b>Net Difference Between Projected and Actual</b>	43,086	0
<b>Change of Assumptions</b>	47,288	14,937
<b>Changes in Proportion and Differences Between</b>	5,942	9,738
<b>Total</b>	\$103,844	\$26,003

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$44,641
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,786
<b>Total</b>	\$62,427

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,381

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$14,731
<b>2024</b>	24,033
<b>2025</b>	(6,498)
<b>2026</b>	45,575
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$77,841

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$589,807	\$349,129	\$148,386

# PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

<b>Net Pension Liability as of 2021</b>	<b>\$145,664</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,126
- Net Difference Between Projected and Actual Investment	232,218
- Change of Assumptions	(8,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,725)
Pension Expense/Income	62,427
Contributions	(71,381)
Total Activity in FY 2022	203,465
<b>Net Pension Liability as of 2022</b>	<b>\$349,129</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 584001  
 Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$778,493      Proportionate Share: 0.0001353

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$164,876	\$426,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,201	\$1,623
<b>Net Difference Between Projected and Actual</b>	52,661	0
<b>Change of Assumptions</b>	57,796	18,256
<b>Changes in Proportion and Differences Between</b>	21,324	28,081
<b>Total</b>	\$140,982	\$47,960

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,561
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(18,323)
<b>Total</b>	\$36,238

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,192

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$549
<b>2024</b>	39,556
<b>2025</b>	(2,787)
<b>2026</b>	55,704
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$93,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$720,875	\$426,713	\$181,361

# PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

<b>Net Pension Liability as of 2021</b>	<b>\$164,876</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,231
- Net Difference Between Projected and Actual Investment	266,737
- Change of Assumptions	(6,360)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,183
Pension Expense/Income	36,238
Contributions	(87,192)
Total Activity in FY 2022	261,837
<b>Net Pension Liability as of 2022</b>	<b>\$426,713</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 585000  
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$816,794      Proportionate Share: 0.0001419

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$168,034	\$447,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,650	\$1,702
<b>Net Difference Between Projected and Actual</b>	55,230	0
<b>Change of Assumptions</b>	60,616	19,147
<b>Changes in Proportion and Differences Between</b>	29,555	11,254
<b>Total</b>	\$155,051	\$32,103

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$57,223
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,613)
<b>Total</b>	\$54,610

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,481

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$19,487
<b>2024</b>	46,037
<b>2025</b>	(998)
<b>2026</b>	58,422
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$122,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$756,040	\$447,529	\$190,208

# PERF Net Pension Liability - Unaudited

## TOWN OF LONG BEACH - 585000

<b>Net Pension Liability as of 2021</b>	<b>\$168,034</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,556
- Net Difference Between Projected and Actual Investment	273,406
- Change of Assumptions	(5,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,713
Pension Expense/Income	54,610
Contributions	(91,481)
Total Activity in FY 2022	279,495
<b>Net Pension Liability as of 2022</b>	<b>\$447,529</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 586001  
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$202,246      Proportionate Share: 0.0000351

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$44,344	\$110,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,387	\$421
<b>Net Difference Between Projected and Actual</b>	13,661	0
<b>Change of Assumptions</b>	14,994	4,736
<b>Changes in Proportion and Differences Between</b>	3,256	10,647
<b>Total</b>	\$34,298	\$15,804

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$14,154
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,983)
<b>Total</b>	\$2,171

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,652

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$1,893)
<b>2024</b>	7,270
<b>2025</b>	(1,334)
<b>2026</b>	14,451
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$18,494

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$187,012	\$110,700	\$47,049

# PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

<b>Net Pension Liability as of 2021</b>	<b>\$44,344</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,334
- Net Difference Between Projected and Actual Investment	71,238
- Change of Assumptions	(2,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,351
Pension Expense/Income	2,171
Contributions	(22,652)
Total Activity in FY 2022	66,356
<b>Net Pension Liability as of 2022</b>	<b>\$110,700</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 587000  
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$34,250 Proportionate Share: 0.000060

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$7,500	\$18,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408	\$72
Net Difference Between Projected and Actual	2,335	0
Change of Assumptions	2,563	810
Changes in Proportion and Differences Between	810	28
<b>Total</b>	<b>\$6,116</b>	<b>\$910</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66
<b>Total</b>	<b>\$2,486</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,836

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,134
2024	1,804
2025	(202)
2026	2,470
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,206</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,968	\$18,923	\$8,043

# PERF Net Pension Liability - Unaudited

## ROYAL CENTER TWP LIBRARY - 587000

<b>Net Pension Liability as of 2021</b>	<b>\$7,500</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229
- Net Difference Between Projected and Actual Investment	12,073
- Change of Assumptions	(335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	806
Pension Expense/Income	2,486
Contributions	(3,836)
Total Activity in FY 2022	11,423
<b>Net Pension Liability as of 2022</b>	<b>\$18,923</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 588000  
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$1,760,032      Proportionate Share: 0.0003058

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$391,070	\$964,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,797	\$3,668
Net Difference Between Projected and Actual	119,022	0
Change of Assumptions	130,629	41,262
Changes in Proportion and Differences Between	38,296	31,477
<b>Total</b>	<b>\$308,744</b>	<b>\$76,407</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,597)
<b>Total</b>	<b>\$80,720</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,288

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$28,348
2024	92,162
2025	(14,076)
2026	125,903
2027	0
Thereafter	0
<b>Total</b>	<b>\$232,337</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,629,295	\$964,442	\$409,906

# PERF Net Pension Liability - Unaudited

## LAKE RIDGE SCHOOLS - 588000

<b>Net Pension Liability as of 2021</b>	<b>\$391,070</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,562
- Net Difference Between Projected and Actual Investment	626,791
- Change of Assumptions	(19,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,089
Pension Expense/Income	80,720
Contributions	(194,288)
Total Activity in FY 2022	573,372
<b>Net Pension Liability as of 2022</b>	<b>\$964,442</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 592000  
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$3,208,932      Proportionate Share: 0.0005576

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$657,661	\$1,758,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$37,921	\$6,688
<b>Net Difference Between Projected and Actual</b>	217,027	0
<b>Change of Assumptions</b>	238,190	75,238
<b>Changes in Proportion and Differences Between</b>	170,278	3,910
<b>Total</b>	\$663,416	\$85,836

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$224,858
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	105,708
<b>Total</b>	\$330,566

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$355,579

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$161,882
<b>2024</b>	189,782
<b>2025</b>	(3,655)
<b>2026</b>	229,571
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$577,580

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,970,880	\$1,758,577	\$747,428

# PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

<b>Net Pension Liability as of 2021</b>	<b>\$657,661</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,871
- Net Difference Between Projected and Actual Investment	1,070,939
- Change of Assumptions	(20,133)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,252
Pension Expense/Income	330,566
Contributions	(355,579)
Total Activity in FY 2022	1,100,916
<b>Net Pension Liability as of 2022</b>	<b>\$1,758,577</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 600000  
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,540,177      Proportionate Share: 0.0002676

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$377,517	\$843,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,199	\$3,210
<b>Net Difference Between Projected and Actual</b>	104,154	0
<b>Change of Assumptions</b>	114,311	36,108
<b>Changes in Proportion and Differences Between</b>	5,076	42,806
<b>Total</b>	\$241,740	\$82,124

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$107,912
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(37,713)
<b>Total</b>	\$70,199

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,500

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$19,987
<b>2024</b>	55,144
<b>2025</b>	(25,690)
<b>2026</b>	110,175
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$159,616

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,425,767	\$843,965	\$358,701

# PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

<b>Net Pension Liability as of 2021</b>	<b>\$377,517</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,615
- Net Difference Between Projected and Actual Investment	594,325
- Change of Assumptions	(26,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,298)
Pension Expense/Income	70,199
Contributions	(172,500)
Total Activity in FY 2022	466,448
<b>Net Pension Liability as of 2022</b>	<b>\$843,965</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 601000  
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$11,258,954      Proportionate Share: 0.0019563

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,718,541	\$6,169,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,044	\$23,465
Net Difference Between Projected and Actual	761,424	0
Change of Assumptions	835,674	263,967
Changes in Proportion and Differences Between	139,889	277,912
<b>Total</b>	<b>\$1,870,031</b>	<b>\$565,344</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$788,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(103,567)
<b>Total</b>	<b>\$685,330</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,245,963

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$203,681
2024	470,114
2025	(174,545)
2026	805,437
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,304,687</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,423,121	\$6,169,842	\$2,622,297

# PERF Net Pension Liability - Unaudited

## PORTAGE TOWNSHIP SCHOOLS - 601000

<b>Net Pension Liability as of 2021</b>	<b>\$2,718,541</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,878
- Net Difference Between Projected and Actual Investment	4,291,202
- Change of Assumptions	(185,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(165,045)
Pension Expense/Income	685,330
Contributions	(1,245,963)
Total Activity in FY 2022	3,451,301
<b>Net Pension Liability as of 2022</b>	<b>\$6,169,842</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 602000  
 Submission Unit Name: CITY OF HAMMOND

Wages: \$14,159,294      Proportionate Share: 0.0024603

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,105,269	\$7,759,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$167,320	\$29,510
<b>Net Difference Between Projected and Actual</b>	957,589	0
<b>Change of Assumptions</b>	1,050,968	331,972
<b>Changes in Proportion and Differences Between</b>	209,840	90,240
<b>Total</b>	\$2,385,717	\$451,722

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$992,140
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,464
<b>Total</b>	\$1,013,604

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,562,368

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$343,347
<b>2024</b>	674,993
<b>2025</b>	(97,288)
<b>2026</b>	1,012,943
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,933,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,108,421	\$7,759,373	\$3,297,877

# PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

<b>Net Pension Liability as of 2021</b>	<b>\$3,105,269</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,604
- Net Difference Between Projected and Actual Investment	4,989,497
- Change of Assumptions	(145,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	265,240
Pension Expense/Income	1,013,604
Contributions	(1,562,368)
Total Activity in FY 2022	4,654,104
<b>Net Pension Liability as of 2022</b>	<b>\$7,759,373</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 602001  
 Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$4,050,535      Proportionate Share: 0.0007038

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$890,960	\$2,219,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,864	\$8,442
Net Difference Between Projected and Actual	273,930	0
Change of Assumptions	300,643	94,965
Changes in Proportion and Differences Between	111,173	37,809
<b>Total</b>	<b>\$733,610</b>	<b>\$141,216</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,247
<b>Total</b>	<b>\$296,061</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$451,318

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$112,102
2024	218,545
2025	(28,017)
2026	289,764
2027	0
Thereafter	0
<b>Total</b>	<b>\$592,394</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,749,830	\$2,219,667	\$943,400

# PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

<b>Net Pension Liability as of 2021</b>	<b>\$890,960</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,739
- Net Difference Between Projected and Actual Investment	1,430,761
- Change of Assumptions	(42,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,818
Pension Expense/Income	296,061
Contributions	(451,318)
Total Activity in FY 2022	1,328,707
<b>Net Pension Liability as of 2022</b>	<b>\$2,219,667</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 602002  
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$5,388,458      Proportionate Share: 0.0009363

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,181,631	\$2,952,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$63,676	\$11,230
<b>Net Difference Between Projected and Actual</b>	364,423	0
<b>Change of Assumptions</b>	399,960	126,336
<b>Changes in Proportion and Differences Between</b>	86,014	37,707
<b>Total</b>	\$914,073	\$175,273

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$377,572
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(22,478)
<b>Total</b>	\$355,094

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$600,756

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$132,033
<b>2024</b>	257,044
<b>2025</b>	(35,767)
<b>2026</b>	385,490
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$738,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,988,585	\$2,952,933	\$1,255,051

# PERF Net Pension Liability - Unaudited

## CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

<b>Net Pension Liability as of 2021</b>	<b>\$1,181,631</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,625
- Net Difference Between Projected and Actual Investment	1,898,663
- Change of Assumptions	(55,327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138,003
Pension Expense/Income	355,094
Contributions	(600,756)
Total Activity in FY 2022	1,771,302
<b>Net Pension Liability as of 2022</b>	<b>\$2,952,933</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 602003  
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,277,233      Proportionate Share: 0.0002219

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$295,145	\$699,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,091	\$2,662
<b>Net Difference Between Projected and Actual</b>	86,367	0
<b>Change of Assumptions</b>	94,789	29,941
<b>Changes in Proportion and Differences Between</b>	3,836	16,904
<b>Total</b>	\$200,083	\$49,507

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$89,483
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,476)
<b>Total</b>	\$69,007

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,051

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,389
<b>2024</b>	55,101
<b>2025</b>	(14,273)
<b>2026</b>	91,359
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$150,576

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,182,278	\$699,835	\$297,443

# PERF Net Pension Liability - Unaudited

## HAMMOND PORT AUTHORITY - 602003

<b>Net Pension Liability as of 2021</b>	<b>\$295,145</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,227
- Net Difference Between Projected and Actual Investment	469,585
- Change of Assumptions	(17,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,239
Pension Expense/Income	69,007
Contributions	(143,051)
Total Activity in FY 2022	404,690
<b>Net Pension Liability as of 2022</b>	<b>\$699,835</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 604000  
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,836,190      Proportionate Share: 0.0003191

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$427,782	\$1,006,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,701	\$3,827
<b>Net Difference Between Projected and Actual</b>	124,199	0
<b>Change of Assumptions</b>	136,310	43,057
<b>Changes in Proportion and Differences Between</b>	24,465	15,282
<b>Total</b>	\$306,675	\$62,166

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$128,680
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,256)
<b>Total</b>	\$126,424

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,996

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$49,510
<b>2024</b>	86,189
<b>2025</b>	(22,569)
<b>2026</b>	131,379
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$244,509

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,700,157	\$1,006,388	\$427,733

# PERF Net Pension Liability - Unaudited

## CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

<b>Net Pension Liability as of 2021</b>	<b>\$427,782</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,785
- Net Difference Between Projected and Actual Investment	679,635
- Change of Assumptions	(25,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,406)
Pension Expense/Income	126,424
Contributions	(201,996)
Total Activity in FY 2022	578,606
<b>Net Pension Liability as of 2022</b>	<b>\$1,006,388</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 606000  
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,360,656 Proportionate Share: 0.0004102

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$520,286	\$1,293,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,897	\$4,920
Net Difference Between Projected and Actual	159,657	0
Change of Assumptions	175,225	55,349
Changes in Proportion and Differences Between	34,109	36,576
<b>Total</b>	<b>\$396,888</b>	<b>\$96,845</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,249)
<b>Total</b>	<b>\$147,168</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,052

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$45,447
2024	102,235
2025	(16,525)
2026	168,886
2027	0
Thereafter	0
<b>Total</b>	<b>\$300,043</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,185,536	\$1,293,702	\$549,847

**PERF Net Pension Liability - Unaudited**  
**CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000**

<b>Net Pension Liability as of 2021</b>	<b>\$520,286</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,571
- Net Difference Between Projected and Actual Investment	835,201
- Change of Assumptions	(24,965)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,493
Pension Expense/Income	147,168
Contributions	(264,052)
Total Activity in FY 2022	773,416
<b>Net Pension Liability as of 2022</b>	<b>\$1,293,702</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 607000  
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$48,242      Proportionate Share: 0.0000084

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,316	\$26,492

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$571	\$101
<b>Net Difference Between Projected and Actual</b>	3,269	0
<b>Change of Assumptions</b>	3,588	1,133
<b>Changes in Proportion and Differences Between</b>	119	586
<b>Total</b>	\$7,547	\$1,820

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,387
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(297)
<b>Total</b>	\$3,090

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,403

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$872
<b>2024</b>	1,994
<b>2025</b>	(597)
<b>2026</b>	3,458
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,727

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,755	\$26,492	\$11,260

# PERF Net Pension Liability - Unaudited

## AKRON PUBLIC LIBRARY - 607000

<b>Net Pension Liability as of 2021</b>	<b>\$11,316</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309
- Net Difference Between Projected and Actual Investment	17,962
- Change of Assumptions	(695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87)
Pension Expense/Income	3,090
Contributions	(5,403)
Total Activity in FY 2022	15,176
<b>Net Pension Liability as of 2022</b>	<b>\$26,492</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 608000  
 Submission Unit Name: WABASH COUNTY

Wages: \$5,459,315      Proportionate Share: 0.0009486

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,284,267	\$2,991,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$64,512	\$11,378
<b>Net Difference Between Projected and Actual</b>	369,211	0
<b>Change of Assumptions</b>	405,214	127,996
<b>Changes in Proportion and Differences Between</b>	51,762	56,569
<b>Total</b>	\$890,699	\$195,943

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$382,532
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,221
<b>Total</b>	\$399,753

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$611,442

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$148,094
<b>2024</b>	225,995
<b>2025</b>	(69,886)
<b>2026</b>	390,553
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$694,756

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,054,119	\$2,991,725	\$1,271,539

# PERF Net Pension Liability - Unaudited

## WABASH COUNTY - 608000

<b>Net Pension Liability as of 2021</b>	<b>\$1,284,267</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,851
- Net Difference Between Projected and Actual Investment	2,036,715
- Change of Assumptions	(80,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,113)
Pension Expense/Income	399,753
Contributions	(611,442)
Total Activity in FY 2022	1,707,458
<b>Net Pension Liability as of 2022</b>	<b>\$2,991,725</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 609000  
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$5,276,977      Proportionate Share: 0.0009169

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,266,767	\$2,891,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$62,357	\$10,998
<b>Net Difference Between Projected and Actual</b>	356,872	0
<b>Change of Assumptions</b>	391,673	123,719
<b>Changes in Proportion and Differences Between</b>	51,013	95,058
<b>Total</b>	\$861,915	\$229,775

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$369,749
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	20,134
<b>Total</b>	\$389,883

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$584,474

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$122,767
<b>2024</b>	210,680
<b>2025</b>	(78,808)
<b>2026</b>	377,501
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$632,140

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,885,222	\$2,891,749	\$1,229,047

# PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

<b>Net Pension Liability as of 2021</b>	<b>\$1,266,767</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,326
- Net Difference Between Projected and Actual Investment	2,001,653
- Change of Assumptions	(84,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,708)
Pension Expense/Income	389,883
Contributions	(584,474)
Total Activity in FY 2022	1,624,982
<b>Net Pension Liability as of 2022</b>	<b>\$2,891,749</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 611000  
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$7,196,171      Proportionate Share: 0.0012504

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,570,069	\$3,943,552

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$85,037	\$14,998
<b>Net Difference Between Projected and Actual</b>	486,676	0
<b>Change of Assumptions</b>	534,134	168,718
<b>Changes in Proportion and Differences Between</b>	232,117	45,344
<b>Total</b>	\$1,337,964	\$229,060

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$504,236
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	88,298
<b>Total</b>	\$592,534

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$805,971

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$232,166
<b>2024</b>	405,853
<b>2025</b>	(43,922)
<b>2026</b>	514,807
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,108,904

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,662,102	\$3,943,552	\$1,676,082

# PERF Net Pension Liability - Unaudited

## MARION COMMUNITY SCHOOLS - 611000

<b>Net Pension Liability as of 2021</b>	<b>\$1,570,069</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,688
- Net Difference Between Projected and Actual Investment	2,525,268
- Change of Assumptions	(71,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,636
Pension Expense/Income	592,534
Contributions	(805,971)
Total Activity in FY 2022	2,373,483
<b>Net Pension Liability as of 2022</b>	<b>\$3,943,552</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 613000  
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$4,884,978      Proportionate Share: 0.0008488

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,132,155	\$2,676,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$57,725	\$10,181
<b>Net Difference Between Projected and Actual</b>	330,367	0
<b>Change of Assumptions</b>	362,583	114,530
<b>Changes in Proportion and Differences Between</b>	12,993	108,374
<b>Total</b>	\$763,668	\$233,085

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$342,287
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,657)
<b>Total</b>	\$321,630

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$547,060

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$66,090
<b>2024</b>	170,903
<b>2025</b>	(55,875)
<b>2026</b>	349,465
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$530,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,522,387	\$2,676,973	\$1,137,763

# PERF Net Pension Liability - Unaudited

## RICHMOND COMMUNITY SCHOOLS - 613000

<b>Net Pension Liability as of 2021</b>	<b>\$1,132,155</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,427
- Net Difference Between Projected and Actual Investment	1,800,367
- Change of Assumptions	(67,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,579
Pension Expense/Income	321,630
Contributions	(547,060)
Total Activity in FY 2022	1,544,818
<b>Net Pension Liability as of 2022</b>	<b>\$2,676,973</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 614000  
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$17,510,270      Proportionate Share: 0.0030425

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,681,347	\$9,595,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$206,914	\$36,493
<b>Net Difference Between Projected and Actual</b>	1,184,191	0
<b>Change of Assumptions</b>	1,299,667	410,529
<b>Changes in Proportion and Differences Between</b>	550,686	172,983
<b>Total</b>	\$3,241,458	\$620,005

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,226,917
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	172,071
<b>Total</b>	\$1,398,988

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,945,305

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$552,275
<b>2024</b>	871,942
<b>2025</b>	(55,408)
<b>2026</b>	1,252,644
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,621,453

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,210,369	\$9,595,534	\$4,078,280

# PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

<b>Net Pension Liability as of 2021</b>	<b>\$3,681,347</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118,014
- Net Difference Between Projected and Actual Investment	5,964,084
- Change of Assumptions	(135,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	514,110
Pension Expense/Income	1,398,988
Contributions	(1,945,305)
Total Activity in FY 2022	5,914,187
<b>Net Pension Liability as of 2022</b>	<b>\$9,595,534</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 615000  
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,190,440      Proportionate Share: 0.0003806

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$490,285	\$1,200,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,884	\$4,565
Net Difference Between Projected and Actual	148,136	0
Change of Assumptions	162,581	51,355
Changes in Proportion and Differences Between	20,651	23,647
<b>Total</b>	<b>\$357,252</b>	<b>\$79,567</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,686)
<b>Total</b>	<b>\$144,795</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,319

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$45,349
2024	93,869
2025	(18,231)
2026	156,698
2027	0
Thereafter	0
<b>Total</b>	<b>\$277,685</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,027,828	\$1,200,348	\$510,170

# PERF Net Pension Liability - Unaudited

## SOUTH SPENCER CO SCHOOL CORP - 615000

<b>Net Pension Liability as of 2021</b>	<b>\$490,285</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,340
- Net Difference Between Projected and Actual Investment	784,726
- Change of Assumptions	(25,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,784
Pension Expense/Income	144,795
Contributions	(245,319)
Total Activity in FY 2022	710,063
<b>Net Pension Liability as of 2022</b>	<b>\$1,200,348</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 616000  
 Submission Unit Name: MARTIN COUNTY

Wages: \$1,880,724      Proportionate Share: 0.0003268

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$456,994	\$1,030,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,225	\$3,920
Net Difference Between Projected and Actual	127,196	0
Change of Assumptions	139,599	44,096
Changes in Proportion and Differences Between	24,479	52,198
<b>Total</b>	<b>\$313,499</b>	<b>\$100,214</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,196)
<b>Total</b>	<b>\$124,589</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,641

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,282
2024	77,027
2025	(30,572)
2026	134,548
2027	0
Thereafter	0
<b>Total</b>	<b>\$213,285</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,741,183	\$1,030,672	\$438,055

# PERF Net Pension Liability - Unaudited

## MARTIN COUNTY - 616000

<b>Net Pension Liability as of 2021</b>	<b>\$456,994</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,799
- Net Difference Between Projected and Actual Investment	720,561
- Change of Assumptions	(31,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,911)
Pension Expense/Income	124,589
Contributions	(206,641)
Total Activity in FY 2022	573,678
<b>Net Pension Liability as of 2022</b>	<b>\$1,030,672</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 616001  
 Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$125,497      Proportionate Share: 0.0000218

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,712	\$68,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,483	\$261
<b>Net Difference Between Projected and Actual</b>	8,485	0
<b>Change of Assumptions</b>	9,312	2,942
<b>Changes in Proportion and Differences Between</b>	19,471	3,715
<b>Total</b>	\$38,751	\$6,918

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,791
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,289
<b>Total</b>	\$13,080

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,056

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,760
<b>2024</b>	12,602
<b>2025</b>	(504)
<b>2026</b>	8,975
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$31,833

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,150	\$68,754	\$29,222

# PERF Net Pension Liability - Unaudited

## MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

<b>Net Pension Liability as of 2021</b>	<b>\$26,712</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	841
- Net Difference Between Projected and Actual Investment	43,168
- Change of Assumptions	(1,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75
Pension Expense/Income	13,080
Contributions	(14,056)
Total Activity in FY 2022	42,042
<b>Net Pension Liability as of 2022</b>	<b>\$68,754</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 617000  
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$1,833,119 Proportionate Share: 0.0003185

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$450,546	\$1,004,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,661	\$3,820
Net Difference Between Projected and Actual	123,965	0
Change of Assumptions	136,054	42,976
Changes in Proportion and Differences Between	39,819	49,411
<b>Total</b>	<b>\$321,499</b>	<b>\$96,207</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,481)
<b>Total</b>	<b>\$116,957</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,787

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$45,519
2024	80,191
2025	(31,549)
2026	131,131
2027	0
Thereafter	0
<b>Total</b>	<b>\$225,292</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,696,961	\$1,004,495	\$426,929

# PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

<b>Net Pension Liability as of 2021</b>	<b>\$450,546</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,427
- Net Difference Between Projected and Actual Investment	708,958
- Change of Assumptions	(32,349)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,257)
Pension Expense/Income	116,957
Contributions	(202,787)
Total Activity in FY 2022	553,949
<b>Net Pension Liability as of 2022</b>	<b>\$1,004,495</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 619000  
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$18,029,435      Proportionate Share: 0.0031327

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,301,243	\$9,880,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$213,049	\$37,575
<b>Net Difference Between Projected and Actual</b>	1,219,298	0
<b>Change of Assumptions</b>	1,338,198	422,700
<b>Changes in Proportion and Differences Between</b>	509,254	278,720
<b>Total</b>	\$3,279,799	\$738,995

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,263,291
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	293,866
<b>Total</b>	\$1,557,157

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,011,664

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$626,263
<b>2024</b>	880,607
<b>2025</b>	(255,848)
<b>2026</b>	1,289,782
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,540,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,690,953	\$9,880,010	\$4,199,187

**PERF Net Pension Liability - Unaudited**  
**NOBLESVILLE CONSOLIDATED SCHOOLS - 619000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,301,243</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,242
- Net Difference Between Projected and Actual Investment	6,804,069
- Change of Assumptions	(281,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(603,123)
Pension Expense/Income	1,557,157
Contributions	(2,011,664)
Total Activity in FY 2022	5,578,767
<b>Net Pension Liability as of 2022</b>	<b>\$9,880,010</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 622000  
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,268,630      Proportionate Share: 0.0003942

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$519,760	\$1,243,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$26,809	\$4,728
<b>Net Difference Between Projected and Actual</b>	153,429	0
<b>Change of Assumptions</b>	168,391	53,190
<b>Changes in Proportion and Differences Between</b>	16,321	55,733
<b>Total</b>	\$364,950	\$113,651

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$158,965
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,812
<b>Total</b>	\$161,777

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,089

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$34,817
<b>2024</b>	77,759
<b>2025</b>	(23,576)
<b>2026</b>	162,299
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$251,299

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,100,288	\$1,243,241	\$528,400

# PERF Net Pension Liability - Unaudited

## ORANGE COUNTY - 622000

<b>Net Pension Liability as of 2021</b>	<b>\$519,760</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,682
- Net Difference Between Projected and Actual Investment	828,290
- Change of Assumptions	(29,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,315
Pension Expense/Income	161,777
Contributions	(254,089)
Total Activity in FY 2022	723,481
<b>Net Pension Liability as of 2022</b>	<b>\$1,243,241</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 622001  
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$965,136      Proportionate Share: 0.0001677

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$233,958	\$528,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,405	\$2,011
Net Difference Between Projected and Actual	65,272	0
Change of Assumptions	71,637	22,628
Changes in Proportion and Differences Between	9,530	52,537
<b>Total</b>	<b>\$157,844</b>	<b>\$77,176</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,209)
<b>Total</b>	<b>\$62,418</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,096

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,675
2024	21,016
2025	(15,068)
2026	69,045
2027	0
Thereafter	0
<b>Total</b>	<b>\$80,668</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$893,502	\$528,898	\$224,791

# PERF Net Pension Liability - Unaudited

## ORANGE COUNTY HIGHWAY DEPT - 622001

<b>Net Pension Liability as of 2021</b>	<b>\$233,958</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,063
- Net Difference Between Projected and Actual Investment	369,045
- Change of Assumptions	(16,122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,368)
Pension Expense/Income	62,418
Contributions	(108,096)
Total Activity in FY 2022	294,940
<b>Net Pension Liability as of 2022</b>	<b>\$528,898</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 625000  
 Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$677,264 Proportionate Share: 0.0001177

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$142,769	\$371,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,005	\$1,412
Net Difference Between Projected and Actual	45,811	0
Change of Assumptions	50,278	15,881
Changes in Proportion and Differences Between	19,439	2,997
<b>Total</b>	<b>\$123,533</b>	<b>\$20,290</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,769)
<b>Total</b>	<b>\$44,695</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,853

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$21,436
2024	35,513
2025	(2,166)
2026	48,460
2027	0
Thereafter	0
<b>Total</b>	<b>\$103,243</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$627,103	\$371,206	\$157,769

**PERF Net Pension Liability - Unaudited**  
**NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000**

<b>Net Pension Liability as of 2021</b>	<b>\$142,769</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,561
- Net Difference Between Projected and Actual Investment	231,184
- Change of Assumptions	(5,348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,198
Pension Expense/Income	44,695
Contributions	(75,853)
Total Activity in FY 2022	228,437
<b>Net Pension Liability as of 2022</b>	<b>\$371,206</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 627000  
 Submission Unit Name: VIGO COUNTY

Wages: \$23,885,558      Proportionate Share: 0.0041503

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,316,288	\$13,089,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$282,254	\$49,781
<b>Net Difference Between Projected and Actual</b>	1,615,364	0
<b>Change of Assumptions</b>	1,772,887	560,006
<b>Changes in Proportion and Differences Between</b>	588,949	33,339
<b>Total</b>	\$4,259,454	\$643,126

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,673,648
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	120,086
<b>Total</b>	\$1,793,734

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,649,727

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$853,013
<b>2024</b>	1,246,532
<b>2025</b>	(191,958)
<b>2026</b>	1,708,741
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,616,328

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,112,702	\$13,089,349	\$5,563,216

# PERF Net Pension Liability - Unaudited

## VIGO COUNTY - 627000

<b>Net Pension Liability as of 2021</b>	<b>\$5,316,288</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,791
- Net Difference Between Projected and Actual Investment	8,518,078
- Change of Assumptions	(267,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	221,293
Pension Expense/Income	1,793,734
Contributions	(2,649,727)
Total Activity in FY 2022	7,773,061
<b>Net Pension Liability as of 2022</b>	<b>\$13,089,349</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 627002  
 Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$171,689      Proportionate Share: 0.0000298

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$42,370	\$93,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,027	\$357
Net Difference Between Projected and Actual	11,599	0
Change of Assumptions	12,730	4,021
Changes in Proportion and Differences Between	7,337	15,483
<b>Total</b>	<b>\$33,693</b>	<b>\$19,861</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,634)
<b>Total</b>	<b>(\$617)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,229

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,467)
2024	9,015
2025	(2,986)
2026	12,270
2027	0
Thereafter	0
<b>Total</b>	<b>\$13,832</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$158,774	\$93,984	\$39,945

# PERF Net Pension Liability - Unaudited

## VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

<b>Net Pension Liability as of 2021</b>	<b>\$42,370</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,067
- Net Difference Between Projected and Actual Investment	66,613
- Change of Assumptions	(3,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,867
Pension Expense/Income	(617)
Contributions	(19,229)
Total Activity in FY 2022	51,614
<b>Net Pension Liability as of 2022</b>	<b>\$93,984</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 629000  
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$10,356,936      Proportionate Share: 0.0017996

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,431,423	\$5,675,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$122,387	\$21,585
<b>Net Difference Between Projected and Actual</b>	700,434	0
<b>Change of Assumptions</b>	768,737	242,823
<b>Changes in Proportion and Differences Between</b>	103,434	110,830
<b>Total</b>	\$1,694,992	\$375,238

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$725,706
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	124,569
<b>Total</b>	\$850,275

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,152,891

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$292,947
<b>2024</b>	417,902
<b>2025</b>	(132,018)
<b>2026</b>	740,923
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,319,754

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,588,227	\$5,675,636	\$2,412,250

# PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

<b>Net Pension Liability as of 2021</b>	<b>\$2,431,423</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,188
- Net Difference Between Projected and Actual Investment	3,857,415
- Change of Assumptions	(150,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225,810)
Pension Expense/Income	850,275
Contributions	(1,152,891)
Total Activity in FY 2022	3,244,213
<b>Net Pension Liability as of 2022</b>	<b>\$5,675,636</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 629001  
 Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$2,043,351      Proportionate Share: 0.0003550

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$468,705	\$1,119,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,143	\$4,258
<b>Net Difference Between Projected and Actual</b>	138,172	0
<b>Change of Assumptions</b>	151,646	47,901
<b>Changes in Proportion and Differences Between</b>	5,075	14,468
<b>Total</b>	\$319,036	\$66,627

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$143,157
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,569)
<b>Total</b>	\$140,588

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,639

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$40,013
<b>2024</b>	88,925
<b>2025</b>	(22,688)
<b>2026</b>	146,159
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$252,409

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,891,432	\$1,119,610	\$475,855

# PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

<b>Net Pension Liability as of 2021</b>	<b>\$468,705</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,213
- Net Difference Between Projected and Actual Investment	746,743
- Change of Assumptions	(26,737)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(263)
Pension Expense/Income	140,588
Contributions	(222,639)
Total Activity in FY 2022	650,905
<b>Net Pension Liability as of 2022</b>	<b>\$1,119,610</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 630000  
 Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$538,668      Proportionate Share: 0.0000936

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$128,821	\$295,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,366	\$1,123
Net Difference Between Projected and Actual	36,431	0
Change of Assumptions	39,983	12,630
Changes in Proportion and Differences Between	10,430	8,922
<b>Total</b>	<b>\$93,210</b>	<b>\$22,675</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,241)
<b>Total</b>	<b>\$33,504</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,331

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$17,782
2024	21,937
2025	(7,721)
2026	38,537
2027	0
Thereafter	0
<b>Total</b>	<b>\$70,535</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$498,699	\$295,199	\$125,465

# PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

<b>Net Pension Liability as of 2021</b>	<b>\$128,821</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,409
- Net Difference Between Projected and Actual Investment	203,694
- Change of Assumptions	(8,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,389)
Pension Expense/Income	33,504
Contributions	(60,331)
Total Activity in FY 2022	166,378
<b>Net Pension Liability as of 2022</b>	<b>\$295,199</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 631000  
 Submission Unit Name: WAYNE COUNTY

Wages: \$11,454,817      Proportionate Share: 0.0019903

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,643,275	\$6,277,072

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$135,356	\$23,873
<b>Net Difference Between Projected and Actual</b>	774,657	0
<b>Change of Assumptions</b>	850,198	268,554
<b>Changes in Proportion and Differences Between</b>	31,395	533,881
<b>Total</b>	\$1,791,606	\$826,308

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$802,608
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(254,420)
<b>Total</b>	\$548,188

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,276,900

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,830
<b>2024</b>	271,701
<b>2025</b>	(127,669)
<b>2026</b>	819,436
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$965,298

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,604,272	\$6,277,072	\$2,667,872

# PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

<b>Net Pension Liability as of 2021</b>	<b>\$2,643,275</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,853
- Net Difference Between Projected and Actual Investment	4,206,708
- Change of Assumptions	(154,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	236,159
Pension Expense/Income	548,188
Contributions	(1,276,900)
Total Activity in FY 2022	3,633,797
<b>Net Pension Liability as of 2022</b>	<b>\$6,277,072</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 631001  
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,522,406      Proportionate Share: 0.0002645

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$356,200	\$834,189

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,988	\$3,173
Net Difference Between Projected and Actual	102,948	0
Change of Assumptions	112,987	35,689
Changes in Proportion and Differences Between	5,151	22,055
<b>Total</b>	<b>\$239,074</b>	<b>\$60,917</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,234)
<b>Total</b>	<b>\$100,428</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,178

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$24,449
2024	63,612
2025	(18,804)
2026	108,900
2027	0
Thereafter	0
<b>Total</b>	<b>\$178,157</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,409,250	\$834,189	\$354,546

# PERF Net Pension Liability - Unaudited

## WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

<b>Net Pension Liability as of 2021</b>	<b>\$356,200</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,744
- Net Difference Between Projected and Actual Investment	565,441
- Change of Assumptions	(21,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,582)
Pension Expense/Income	100,428
Contributions	(170,178)
Total Activity in FY 2022	477,989
<b>Net Pension Liability as of 2022</b>	<b>\$834,189</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 634000  
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$3,882,679      Proportionate Share: 0.0006746

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$811,220	\$2,127,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$45,878	\$8,091
<b>Net Difference Between Projected and Actual</b>	262,565	0
<b>Change of Assumptions</b>	288,169	91,025
<b>Changes in Proportion and Differences Between</b>	115,617	63,393
<b>Total</b>	\$712,229	\$162,509

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$272,039
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	35,403
<b>Total</b>	\$307,442

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,062

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$88,610
<b>2024</b>	194,514
<b>2025</b>	(11,146)
<b>2026</b>	277,742
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$549,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,594,253	\$2,127,575	\$904,259

# PERF Net Pension Liability - Unaudited

## RUSH COUNTY SCHOOLS - 634000

<b>Net Pension Liability as of 2021</b>	<b>\$811,220</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,239
- Net Difference Between Projected and Actual Investment	1,315,860
- Change of Assumptions	(28,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,566
Pension Expense/Income	307,442
Contributions	(427,062)
Total Activity in FY 2022	1,316,355
<b>Net Pension Liability as of 2022</b>	<b>\$2,127,575</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 636000  
 Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$8,505,666      Proportionate Share: 0.0014779

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,942,718	\$4,661,048

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$100,509	\$17,727
<b>Net Difference Between Projected and Actual</b>	575,223	0
<b>Change of Assumptions</b>	631,316	199,415
<b>Changes in Proportion and Differences Between</b>	64,139	50,738
<b>Total</b>	\$1,371,187	\$267,880

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$595,977
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	70,893
<b>Total</b>	\$666,870

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$949,302

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$224,903
<b>2024</b>	356,637
<b>2025</b>	(86,709)
<b>2026</b>	608,476
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,103,307

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,874,217	\$4,661,048	\$1,981,032

**PERF Net Pension Liability - Unaudited**  
**LAPORTE COMMUNITY SCHOOL CORPORATION - 636000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,942,718</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,125
- Net Difference Between Projected and Actual Investment	3,097,664
- Change of Assumptions	(108,928)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,099)
Pension Expense/Income	666,870
Contributions	(949,302)
Total Activity in FY 2022	2,718,330
<b>Net Pension Liability as of 2022</b>	<b>\$4,661,048</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 637000  
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$2,078,747 Proportionate Share: 0.0003612

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$414,360	\$1,139,164

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,564	\$4,332
<b>Net Difference Between Projected and Actual</b>	140,585	0
<b>Change of Assumptions</b>	154,294	48,737
<b>Changes in Proportion and Differences Between</b>	94,799	4,685
<b>Total</b>	\$414,242	\$57,754

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$145,657
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	20,882
<b>Total</b>	\$166,539

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,816

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$80,365
<b>2024</b>	124,718
<b>2025</b>	2,693
<b>2026</b>	148,712
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$356,488

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,924,465	\$1,139,164	\$484,166

# PERF Net Pension Liability - Unaudited

## LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

<b>Net Pension Liability as of 2021</b>	<b>\$414,360</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,334
- Net Difference Between Projected and Actual Investment	678,594
- Change of Assumptions	(9,796)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,949
Pension Expense/Income	166,539
Contributions	(232,816)
Total Activity in FY 2022	724,804
<b>Net Pension Liability as of 2022</b>	<b>\$1,139,164</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 638000  
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$609,761      Proportionate Share: 0.0001059

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$135,664	\$333,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,202	\$1,270
<b>Net Difference Between Projected and Actual</b>	41,218	0
<b>Change of Assumptions</b>	45,237	14,289
<b>Changes in Proportion and Differences Between</b>	16,021	6,014
<b>Total</b>	\$109,678	\$21,573

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$42,705
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(6,288)
<b>Total</b>	\$36,417

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,294

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$16,213
<b>2024</b>	33,062
<b>2025</b>	(4,771)
<b>2026</b>	43,601
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$88,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$564,233	\$333,991	\$141,952

**PERF Net Pension Liability - Unaudited**  
**TOWN OF SOUTH WHITLEY - 638000**

<b>Net Pension Liability as of 2021</b>	<b>\$135,664</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,001
- Net Difference Between Projected and Actual Investment	217,365
- Change of Assumptions	(6,819)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,657
Pension Expense/Income	36,417
Contributions	(68,294)
Total Activity in FY 2022	198,327
<b>Net Pension Liability as of 2022</b>	<b>\$333,991</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 639000  
 Submission Unit Name: LAPORTE COUNTY

Wages: \$27,071,813      Proportionate Share: 0.0047039

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,130,666	\$14,835,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$319,903	\$56,421
<b>Net Difference Between Projected and Actual</b>	1,830,834	0
<b>Change of Assumptions</b>	2,009,369	634,704
<b>Changes in Proportion and Differences Between</b>	257,266	415,628
<b>Total</b>	\$4,417,372	\$1,106,753

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,896,893
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(89,908)
<b>Total</b>	\$1,806,985

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,008,816

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$586,185
<b>2024</b>	1,045,541
<b>2025</b>	(257,775)
<b>2026</b>	1,936,668
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,310,619

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,062,270	\$14,835,310	\$6,305,282

# PERF Net Pension Liability - Unaudited

## LAPORTE COUNTY - 639000

<b>Net Pension Liability as of 2021</b>	<b>\$6,130,666</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176,207
- Net Difference Between Projected and Actual Investment	9,790,944
- Change of Assumptions	(332,036)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271,360
Pension Expense/Income	1,806,985
Contributions	(3,008,816)
Total Activity in FY 2022	8,704,644
<b>Net Pension Liability as of 2022</b>	<b>\$14,835,310</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 639001

Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$381,445      Proportionate Share: 0.0000663

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$87,767	\$209,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,509	\$795
Net Difference Between Projected and Actual	25,805	0
Change of Assumptions	28,321	8,946
Changes in Proportion and Differences Between	7,416	3,762
<b>Total</b>	<b>\$66,051</b>	<b>\$13,503</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,251
<b>Total</b>	<b>\$34,987</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,722

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,972
2024	15,383
2025	(4,104)
2026	27,297
2027	0
Thereafter	0
<b>Total</b>	<b>\$52,548</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,245	\$209,099	\$88,871

# PERF Net Pension Liability - Unaudited

## LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

<b>Net Pension Liability as of 2021</b>	<b>\$87,767</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,464
- Net Difference Between Projected and Actual Investment	139,762
- Change of Assumptions	(5,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,101)
Pension Expense/Income	34,987
Contributions	(42,722)
Total Activity in FY 2022	121,332
<b>Net Pension Liability as of 2022</b>	<b>\$209,099</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 640000  
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$140,243      Proportionate Share: 0.0000244

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$31,186	\$76,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,659	\$293
Net Difference Between Projected and Actual	9,497	0
Change of Assumptions	10,423	3,292
Changes in Proportion and Differences Between	1,713	5,135
<b>Total</b>	<b>\$23,292</b>	<b>\$8,720</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,942)
<b>Total</b>	<b>\$6,898</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,707

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$538
2024	5,064
2025	(1,075)
2026	10,045
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,572</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$130,003	\$76,954	\$32,707

# PERF Net Pension Liability - Unaudited

## HARTFORD CITY PUBLIC LIBRARY - 640000

<b>Net Pension Liability as of 2021</b>	<b>\$31,186</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	922
- Net Difference Between Projected and Actual Investment	49,989
- Change of Assumptions	(1,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,217
Pension Expense/Income	6,898
Contributions	(15,707)
Total Activity in FY 2022	45,768
<b>Net Pension Liability as of 2022</b>	<b>\$76,954</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 642000  
 Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$2,614,914      Proportionate Share: 0.0004544

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$879,249	\$1,433,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,903	\$5,450
Net Difference Between Projected and Actual	176,860	0
Change of Assumptions	194,106	61,313
Changes in Proportion and Differences Between	29,184	415,581
<b>Total</b>	<b>\$431,053</b>	<b>\$482,344</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(124,670)
<b>Total</b>	<b>\$58,571</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,860

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$73,094)
2024	(28,139)
2025	(137,141)
2026	187,083
2027	0
Thereafter	0
<b>Total</b>	<b>(\$51,291)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,421,033	\$1,433,101	\$609,095

# PERF Net Pension Liability - Unaudited

## GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

<b>Net Pension Liability as of 2021</b>	<b>\$879,249</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,936
- Net Difference Between Projected and Actual Investment	1,318,485
- Change of Assumptions	(111,979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(431,301)
Pension Expense/Income	58,571
Contributions	(292,860)
Total Activity in FY 2022	553,852
<b>Net Pension Liability as of 2022</b>	<b>\$1,433,101</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 644000  
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$6,799,208      Proportionate Share: 0.0011814

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,548,095	\$3,725,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$80,345	\$14,170
<b>Net Difference Between Projected and Actual</b>	459,820	0
<b>Change of Assumptions</b>	504,660	159,408
<b>Changes in Proportion and Differences Between</b>	26,975	139,976
<b>Total</b>	\$1,071,800	\$313,554

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$476,411
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(65,015)
<b>Total</b>	\$411,396

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$761,510

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$84,834
<b>2024</b>	253,890
<b>2025</b>	(66,879)
<b>2026</b>	486,401
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$758,246

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,294,472	\$3,725,937	\$1,583,592

**PERF Net Pension Liability - Unaudited**  
**LOGANSPORT COMMUNITY SCHOOLS - 644000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,548,095</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,137
- Net Difference Between Projected and Actual Investment	2,469,880
- Change of Assumptions	(85,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,658
Pension Expense/Income	411,396
Contributions	(761,510)
Total Activity in FY 2022	2,177,842
<b>Net Pension Liability as of 2022</b>	<b>\$3,725,937</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 646000  
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$760,636      Proportionate Share: 0.0001322

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$171,981	\$416,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,991	\$1,586
<b>Net Difference Between Projected and Actual</b>	51,454	0
<b>Change of Assumptions</b>	56,472	17,838
<b>Changes in Proportion and Differences Between</b>	15,606	475
<b>Total</b>	\$132,523	\$19,899

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$53,311
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	22,273
<b>Total</b>	\$75,584

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,191

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$29,258
<b>2024</b>	35,934
<b>2025</b>	(6,997)
<b>2026</b>	54,429
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$112,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$704,359	\$416,937	\$177,206

# PERF Net Pension Liability - Unaudited

## TIPTON COUNTY LIBRARY - 646000

<b>Net Pension Liability as of 2021</b>	<b>\$171,981</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,957
- Net Difference Between Projected and Actual Investment	274,756
- Change of Assumptions	(9,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,906)
Pension Expense/Income	75,584
Contributions	(85,191)
Total Activity in FY 2022	244,956
<b>Net Pension Liability as of 2022</b>	<b>\$416,937</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 648000  
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,702,921 Proportionate Share: 0.0006434

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$894,513	\$2,029,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,756	\$7,717
Net Difference Between Projected and Actual	250,422	0
Change of Assumptions	274,842	86,815
Changes in Proportion and Differences Between	9,816	259,746
<b>Total</b>	<b>\$578,836</b>	<b>\$354,278</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,457
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(197,909)
<b>Total</b>	<b>\$61,548</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,718

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$66,496)
2024	82,761
2025	(56,605)
2026	264,898
2027	0
Thereafter	0
<b>Total</b>	<b>\$224,558</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,428,020	\$2,029,176	\$862,437

# PERF Net Pension Liability - Unaudited

## NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

<b>Net Pension Liability as of 2021</b>	<b>\$894,513</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,305
- Net Difference Between Projected and Actual Investment	1,411,866
- Change of Assumptions	(60,994)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,656
Pension Expense/Income	61,548
Contributions	(414,718)
Total Activity in FY 2022	1,134,663
<b>Net Pension Liability as of 2022</b>	<b>\$2,029,176</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 650000  
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$4,259,308      Proportionate Share: 0.0007401

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,059,915	\$2,334,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,333	\$8,877
Net Difference Between Projected and Actual	288,059	0
Change of Assumptions	316,149	99,863
Changes in Proportion and Differences Between	37,922	217,812
<b>Total</b>	<b>\$692,463</b>	<b>\$326,552</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$298,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(153,848)
<b>Total</b>	<b>\$144,604</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$469,938

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$14,043)
2024	153,901
2025	(78,657)
2026	304,710
2027	0
Thereafter	0
<b>Total</b>	<b>\$365,911</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,943,236	\$2,334,151	\$992,057

# PERF Net Pension Liability - Unaudited

## NORTH LAWRENCE SCHOOLS - 650000

<b>Net Pension Liability as of 2021</b>	<b>\$1,059,915</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,367
- Net Difference Between Projected and Actual Investment	1,664,262
- Change of Assumptions	(78,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,278)
Pension Expense/Income	144,604
Contributions	(469,938)
Total Activity in FY 2022	1,274,236
<b>Net Pension Liability as of 2022</b>	<b>\$2,334,151</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 653000  
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,545,067      Proportionate Share: 0.0002685

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$349,752	\$846,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,260	\$3,221
<b>Net Difference Between Projected and Actual</b>	104,505	0
<b>Change of Assumptions</b>	114,695	36,229
<b>Changes in Proportion and Differences Between</b>	9,241	15,882
<b>Total</b>	\$246,701	\$55,332

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$108,275
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,820)
<b>Total</b>	\$87,455

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,043

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$26,803
<b>2024</b>	68,407
<b>2025</b>	(14,386)
<b>2026</b>	110,545
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$191,369

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,430,562	\$846,804	\$359,907

# PERF Net Pension Liability - Unaudited

## ROCHESTER COMMUNITY SCHOOLS - 653000

<b>Net Pension Liability as of 2021</b>	<b>\$349,752</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,060
- Net Difference Between Projected and Actual Investment	558,626
- Change of Assumptions	(18,901)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,855
Pension Expense/Income	87,455
Contributions	(173,043)
Total Activity in FY 2022	497,052
<b>Net Pension Liability as of 2022</b>	<b>\$846,804</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 654000  
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$877,603      Proportionate Share: 0.0001525

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$191,324	\$480,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,371	\$1,829
<b>Net Difference Between Projected and Actual</b>	59,355	0
<b>Change of Assumptions</b>	65,144	20,577
<b>Changes in Proportion and Differences Between</b>	15,897	23,238
<b>Total</b>	\$150,767	\$45,644

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$61,497
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,485)
<b>Total</b>	\$58,012

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,141

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,833
<b>2024</b>	40,827
<b>2025</b>	(5,323)
<b>2026</b>	62,786
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$105,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$812,516	\$480,959	\$204,417

# PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

<b>Net Pension Liability as of 2021</b>	<b>\$191,324</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,818
- Net Difference Between Projected and Actual Investment	307,772
- Change of Assumptions	(8,695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,869
Pension Expense/Income	58,012
Contributions	(98,141)
Total Activity in FY 2022	289,635
<b>Net Pension Liability as of 2022</b>	<b>\$480,959</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 658000  
 Submission Unit Name: CITY OF ELKHART

Wages: \$19,540,218      Proportionate Share: 0.0033952

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,525,200	\$10,707,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$230,901	\$40,724
<b>Net Difference Between Projected and Actual</b>	1,321,467	0
<b>Change of Assumptions</b>	1,450,330	458,119
<b>Changes in Proportion and Differences Between</b>	342,850	103,187
<b>Total</b>	\$3,345,548	\$602,030

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,369,147
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	47,587
<b>Total</b>	\$1,416,734

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,181,278

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$630,192
<b>2024</b>	938,986
<b>2025</b>	(223,515)
<b>2026</b>	1,397,855
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,743,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,089,547	\$10,707,890	\$4,551,052

# PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

<b>Net Pension Liability as of 2021</b>	<b>\$4,525,200</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,757
- Net Difference Between Projected and Actual Investment	7,197,026
- Change of Assumptions	(267,548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(108,001)
Pension Expense/Income	1,416,734
Contributions	(2,181,278)
Total Activity in FY 2022	6,182,690
<b>Net Pension Liability as of 2022</b>	<b>\$10,707,890</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 660000  
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$6,080,411      Proportionate Share: 0.0010565

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,353,876	\$3,332,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$71,850	\$12,672
<b>Net Difference Between Projected and Actual</b>	411,207	0
<b>Change of Assumptions</b>	451,306	142,555
<b>Changes in Proportion and Differences Between</b>	67,529	10,707
<b>Total</b>	\$1,001,892	\$165,934

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$426,044
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	44,738
<b>Total</b>	\$470,782

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$681,006

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$162,152
<b>2024</b>	286,644
<b>2025</b>	(47,816)
<b>2026</b>	434,978
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$835,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,629,007	\$3,332,024	\$1,416,172

# PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

<b>Net Pension Liability as of 2021</b>	<b>\$1,353,876</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,905
- Net Difference Between Projected and Actual Investment	2,169,091
- Change of Assumptions	(68,151)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,527
Pension Expense/Income	470,782
Contributions	(681,006)
Total Activity in FY 2022	1,978,148
<b>Net Pension Liability as of 2022</b>	<b>\$3,332,024</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 661000  
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$968,131      Proportionate Share: 0.0001682

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$218,957	\$530,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,439	\$2,017
Net Difference Between Projected and Actual	65,466	0
Change of Assumptions	71,850	22,695
Changes in Proportion and Differences Between	7,378	4,356
<b>Total</b>	<b>\$156,133</b>	<b>\$29,068</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,594)
<b>Total</b>	<b>\$66,234</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,430

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$22,154
2024	44,611
2025	(8,951)
2026	69,251
2027	0
Thereafter	0
<b>Total</b>	<b>\$127,065</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$896,166	\$530,475	\$225,462

# PERF Net Pension Liability - Unaudited

## GOSHEN PUBLIC LIBRARY - 661000

<b>Net Pension Liability as of 2021</b>	<b>\$218,957</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,305
- Net Difference Between Projected and Actual Investment	349,762
- Change of Assumptions	(11,800)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,447
Pension Expense/Income	66,234
Contributions	(108,430)
Total Activity in FY 2022	311,518
<b>Net Pension Liability as of 2022</b>	<b>\$530,475</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 662000  
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$2,185,229      Proportionate Share: 0.0003797

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$516,339	\$1,197,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,823	\$4,554
<b>Net Difference Between Projected and Actual</b>	147,785	0
<b>Change of Assumptions</b>	162,197	51,233
<b>Changes in Proportion and Differences Between</b>	58,001	63,309
<b>Total</b>	\$393,806	\$119,096

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$153,118
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,161
<b>Total</b>	\$158,279

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,746

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$35,873
<b>2024</b>	111,377
<b>2025</b>	(28,869)
<b>2026</b>	156,329
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$274,710

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,023,033	\$1,197,510	\$508,964

# PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

<b>Net Pension Liability as of 2021</b>	<b>\$516,339</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,919
- Net Difference Between Projected and Actual Investment	818,204
- Change of Assumptions	(32,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,706)
Pension Expense/Income	158,279
Contributions	(244,746)
Total Activity in FY 2022	681,171
<b>Net Pension Liability as of 2022</b>	<b>\$1,197,510</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 663000  
 Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$50,433,906      Proportionate Share: 0.0087632

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,038,559	\$27,637,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$595,968	\$105,110
<b>Net Difference Between Projected and Actual</b>	3,410,780	0
<b>Change of Assumptions</b>	3,743,383	1,182,432
<b>Changes in Proportion and Differences Between</b>	532,841	849,532
<b>Total</b>	\$8,282,972	\$2,137,074

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,533,845
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	144,507
<b>Total</b>	\$3,678,352

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,508,571

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,210,989
<b>2024</b>	2,068,468
<b>2025</b>	(741,501)
<b>2026</b>	3,607,942
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,145,898

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,690,126	\$27,637,661	\$11,746,518

# PERF Net Pension Liability - Unaudited

## HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

<b>Net Pension Liability as of 2021</b>	<b>\$12,038,559</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319,479
- Net Difference Between Projected and Actual Investment	19,041,749
- Change of Assumptions	(790,435)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,141,472)
Pension Expense/Income	3,678,352
Contributions	(5,508,571)
Total Activity in FY 2022	15,599,102
<b>Net Pension Liability as of 2022</b>	<b>\$27,637,661</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 663001  
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$122,057,907      Proportionate Share: 0.0212084

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$28,464,681	\$66,887,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,442,341	\$254,383
<b>Net Difference Between Projected and Actual</b>	8,254,654	0
<b>Change of Assumptions</b>	9,059,609	2,861,682
<b>Changes in Proportion and Differences Between</b>	186,081	4,600,523
<b>Total</b>	\$18,942,685	\$7,716,588

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,552,491
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,596,237)
<b>Total</b>	(\$1,043,746)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,520,781

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$252,200)
<b>2024</b>	4,240,765
<b>2025</b>	(1,494,287)
<b>2026</b>	8,731,819
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,226,097

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,997,862	\$66,887,731	\$28,428,525

# PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

<b>Net Pension Liability as of 2021</b>	<b>\$28,464,681</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	782,739
- Net Difference Between Projected and Actual Investment	45,213,440
- Change of Assumptions	(1,726,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,717,686
Pension Expense/Income	(1,043,746)
Contributions	(13,520,781)
Total Activity in FY 2022	38,423,050
<b>Net Pension Liability as of 2022</b>	<b>\$66,887,731</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 665000  
 Submission Unit Name: MONROE COUNTY

Wages: \$25,941,833      Proportionate Share: 0.0045076

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,861,575	\$14,216,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$306,553	\$54,066
<b>Net Difference Between Projected and Actual</b>	1,754,431	0
<b>Change of Assumptions</b>	1,925,515	608,217
<b>Changes in Proportion and Differences Between</b>	283,614	23,427
<b>Total</b>	\$4,270,113	\$685,710

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,817,733
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	153,775
<b>Total</b>	\$1,971,508

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,889,680

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$736,093
<b>2024</b>	1,233,022
<b>2025</b>	(240,560)
<b>2026</b>	1,855,848
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,584,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,016,388	\$14,216,213	\$6,042,154

# PERF Net Pension Liability - Unaudited

## MONROE COUNTY - 665000

<b>Net Pension Liability as of 2021</b>	<b>\$5,861,575</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169,042
- Net Difference Between Projected and Actual Investment	9,365,151
- Change of Assumptions	(314,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,109
Pension Expense/Income	1,971,508
Contributions	(2,889,680)
Total Activity in FY 2022	8,354,638
<b>Net Pension Liability as of 2022</b>	<b>\$14,216,213</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 666000  
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$9,159,309      Proportionate Share: 0.0015915

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,237,731	\$5,019,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,235	\$19,089
Net Difference Between Projected and Actual	619,438	0
Change of Assumptions	679,842	214,744
Changes in Proportion and Differences Between	63,292	446,522
<b>Total</b>	<b>\$1,470,807</b>	<b>\$680,355</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$641,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(285,326)
<b>Total</b>	<b>\$356,462</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,025,491

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,404)
2024	287,541
2025	(149,929)
2026	655,244
2027	0
Thereafter	0
<b>Total</b>	<b>\$790,452</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,479,475	\$5,019,324	\$2,133,306

# PERF Net Pension Liability - Unaudited

## KOKOMO SCHOOL CORPORATION - 666000

<b>Net Pension Liability as of 2021</b>	<b>\$2,237,731</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,290
- Net Difference Between Projected and Actual Investment	3,524,927
- Change of Assumptions	(157,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,263
Pension Expense/Income	356,462
Contributions	(1,025,491)
Total Activity in FY 2022	2,781,593
<b>Net Pension Liability as of 2022</b>	<b>\$5,019,324</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 667000  
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,181,002      Proportionate Share: 0.0003790

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$500,285	\$1,195,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,775	\$4,546
Net Difference Between Projected and Actual	147,513	0
Change of Assumptions	161,898	51,139
Changes in Proportion and Differences Between	5,566	31,564
<b>Total</b>	<b>\$340,752</b>	<b>\$87,249</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,190)
<b>Total</b>	<b>\$139,645</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,070

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$33,674
2024	86,722
2025	(22,933)
2026	156,040
2027	0
Thereafter	0
<b>Total</b>	<b>\$253,503</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,019,303	\$1,195,302	\$508,026

# PERF Net Pension Liability - Unaudited

## KOKOMO PUBLIC LIBRARY - 667000

<b>Net Pension Liability as of 2021</b>	<b>\$500,285</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,107
- Net Difference Between Projected and Actual Investment	797,088
- Change of Assumptions	(28,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,761
Pension Expense/Income	139,645
Contributions	(244,070)
Total Activity in FY 2022	695,017
<b>Net Pension Liability as of 2022</b>	<b>\$1,195,302</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 670000  
 Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$15,179,899      Proportionate Share: 0.0026376

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,486,075	\$8,318,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$179,378	\$31,637
<b>Net Difference Between Projected and Actual</b>	1,026,597	0
<b>Change of Assumptions</b>	1,126,706	355,895
<b>Changes in Proportion and Differences Between</b>	191,356	35,009
<b>Total</b>	\$2,524,037	\$422,541

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,063,638
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	150,824
<b>Total</b>	\$1,214,462

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,694,521

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$465,010
<b>2024</b>	712,656
<b>2025</b>	(162,110)
<b>2026</b>	1,085,940
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,101,496

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,053,071	\$8,318,547	\$3,535,537

# PERF Net Pension Liability - Unaudited

## EAST ALLEN COUNTY SCHOOLS - 670000

<b>Net Pension Liability as of 2021</b>	<b>\$3,486,075</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,114
- Net Difference Between Projected and Actual Investment	5,552,947
- Change of Assumptions	(199,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(138,860)
Pension Expense/Income	1,214,462
Contributions	(1,694,521)
Total Activity in FY 2022	4,832,472
<b>Net Pension Liability as of 2022</b>	<b>\$8,318,547</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 671000  
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$147,844      Proportionate Share: 0.0000257

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$33,159	\$81,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,748	\$308
<b>Net Difference Between Projected and Actual</b>	10,003	0
<b>Change of Assumptions</b>	10,978	3,468
<b>Changes in Proportion and Differences Between</b>	6,812	92
<b>Total</b>	\$29,541	\$3,868

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,364
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,846
<b>Total</b>	\$14,210

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,559

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$7,044
<b>2024</b>	9,302
<b>2025</b>	(1,253)
<b>2026</b>	10,580
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$25,673

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$136,929	\$81,053	\$34,449

**PERF Net Pension Liability - Unaudited**  
**GREENTOWN & EASTERN HOWARD LIBRARY - 671000**

<b>Net Pension Liability as of 2021</b>	<b>\$33,159</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	968
- Net Difference Between Projected and Actual Investment	53,057
- Change of Assumptions	(1,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,061)
Pension Expense/Income	14,210
Contributions	(16,559)
Total Activity in FY 2022	47,894
<b>Net Pension Liability as of 2022</b>	<b>\$81,053</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 672000  
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$3,063,310 Proportionate Share: 0.0005323

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$734,375	\$1,678,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,201	\$6,385
Net Difference Between Projected and Actual	207,180	0
Change of Assumptions	227,383	71,824
Changes in Proportion and Differences Between	50,422	64,406
<b>Total</b>	<b>\$521,186</b>	<b>\$142,615</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,837
<b>Total</b>	<b>\$219,492</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$343,091

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$67,448
2024	136,572
2025	(44,605)
2026	219,156
2027	0
Thereafter	0
<b>Total</b>	<b>\$378,571</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,836,082	\$1,678,785	\$713,515

**PERF Net Pension Liability - Unaudited**  
**GREENSBURG COMMUNITY SCHOOLS - 672000**

<b>Net Pension Liability as of 2021</b>	<b>\$734,375</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,361
- Net Difference Between Projected and Actual Investment	1,160,698
- Change of Assumptions	(48,882)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,168)
Pension Expense/Income	219,492
Contributions	(343,091)
Total Activity in FY 2022	944,410
<b>Net Pension Liability as of 2022</b>	<b>\$1,678,785</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 677001  
 Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,068,658      Proportionate Share: 0.0001857

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$250,406	\$585,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,629	\$2,227
Net Difference Between Projected and Actual	72,277	0
Change of Assumptions	79,326	25,057
Changes in Proportion and Differences Between	2,491	24,881
<b>Total</b>	<b>\$166,723</b>	<b>\$52,165</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,159)
<b>Total</b>	<b>\$53,726</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,690

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,440
2024	39,953
2025	(13,289)
2026	76,454
2027	0
Thereafter	0
<b>Total</b>	<b>\$114,558</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$989,405	\$585,667	\$248,919

**PERF Net Pension Liability - Unaudited**  
**WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001**

<b>Net Pension Liability as of 2021</b>	<b>\$250,406</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,837
- Net Difference Between Projected and Actual Investment	397,406
- Change of Assumptions	(15,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,423
Pension Expense/Income	53,726
Contributions	(119,690)
Total Activity in FY 2022	335,261
<b>Net Pension Liability as of 2022</b>	<b>\$585,667</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 680000  
 Submission Unit Name: ALLEN COUNTY

Wages: \$50,167,877      Proportionate Share: 0.0087170

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,987,241	\$27,491,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$592,826	\$104,556
<b>Net Difference Between Projected and Actual</b>	3,392,798	0
<b>Change of Assumptions</b>	3,723,648	1,176,198
<b>Changes in Proportion and Differences Between</b>	73,271	1,145,861
<b>Total</b>	\$7,782,543	\$2,426,615

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,515,214
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(903,309)
<b>Total</b>	\$2,611,905

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,550,507

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$613,510
<b>2024</b>	1,881,965
<b>2025</b>	(728,469)
<b>2026</b>	3,588,922
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,355,928

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,443,973	\$27,491,954	\$11,684,590

# PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

<b>Net Pension Liability as of 2021</b>	<b>\$11,987,241</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,622
- Net Difference Between Projected and Actual Investment	18,957,135
- Change of Assumptions	(789,650)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,792)
Pension Expense/Income	2,611,905
Contributions	(5,550,507)
Total Activity in FY 2022	15,504,713
<b>Net Pension Liability as of 2022</b>	<b>\$27,491,954</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 681000  
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$451,308      Proportionate Share: 0.0000784

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$105,926	\$247,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,332	\$940
<b>Net Difference Between Projected and Actual</b>	30,515	0
<b>Change of Assumptions</b>	33,490	10,579
<b>Changes in Proportion and Differences Between</b>	3,315	7,406
<b>Total</b>	\$72,652	\$18,925

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$31,616
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,065
<b>Total</b>	\$32,681

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,546

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,006
<b>2024</b>	17,129
<b>2025</b>	(5,687)
<b>2026</b>	32,279
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$53,727

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$417,713	\$247,260	\$105,090

# PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

<b>Net Pension Liability as of 2021</b>	<b>\$105,926</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,884
- Net Difference Between Projected and Actual Investment	168,050
- Change of Assumptions	(6,577)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,158)
Pension Expense/Income	32,681
Contributions	(50,546)
Total Activity in FY 2022	141,334
<b>Net Pension Liability as of 2022</b>	<b>\$247,260</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 682000  
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$8,494,170      Proportionate Share: 0.0014759

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,031,669	\$4,654,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,373	\$17,703
Net Difference Between Projected and Actual	574,444	0
Change of Assumptions	630,461	199,145
Changes in Proportion and Differences Between	65,555	141,930
<b>Total</b>	<b>\$1,370,833</b>	<b>\$358,778</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$595,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,831)
<b>Total</b>	<b>\$579,340</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$949,561

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$179,023
2024	347,619
2025	(122,236)
2026	607,649
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,012,055</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,863,561	\$4,654,741	\$1,978,351

# PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

<b>Net Pension Liability as of 2021</b>	<b>\$2,031,669</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,747
- Net Difference Between Projected and Actual Investment	3,212,380
- Change of Assumptions	(134,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(138,558)
Pension Expense/Income	579,340
Contributions	(949,561)
Total Activity in FY 2022	2,623,072
<b>Net Pension Liability as of 2022</b>	<b>\$4,654,741</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 683000  
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$1,132,376 Proportionate Share: 0.0001968

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$263,564	\$620,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,384	\$2,361
<b>Net Difference Between Projected and Actual</b>	76,598	0
<b>Change of Assumptions</b>	84,067	26,555
<b>Changes in Proportion and Differences Between</b>	17,662	7,563
<b>Total</b>	\$191,711	\$36,479

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,361
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,637
<b>Total</b>	\$94,998

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,826

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$33,319
<b>2024</b>	54,265
<b>2025</b>	(13,376)
<b>2026</b>	81,024
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$155,232

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,048,546	\$620,674	\$263,798

# PERF Net Pension Liability - Unaudited

## CASTON SCHOOL CORPORATION - 683000

<b>Net Pension Liability as of 2021</b>	<b>\$263,564</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,271
- Net Difference Between Projected and Actual Investment	418,812
- Change of Assumptions	(15,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,284)
Pension Expense/Income	94,998
Contributions	(126,826)
Total Activity in FY 2022	357,110
<b>Net Pension Liability as of 2022</b>	<b>\$620,674</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 685000  
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$1,869,792      Proportionate Share: 0.0003249

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$435,546	\$1,024,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,096	\$3,897
Net Difference Between Projected and Actual	126,456	0
Change of Assumptions	138,788	43,839
Changes in Proportion and Differences Between	32,362	20,128
<b>Total</b>	<b>\$319,702</b>	<b>\$67,864</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,497)
<b>Total</b>	<b>\$123,522</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,340

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$50,394
2024	90,717
2025	(23,040)
2026	133,767
2027	0
Thereafter	0
<b>Total</b>	<b>\$251,838</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,731,060	\$1,024,680	\$435,508

# PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

<b>Net Pension Liability as of 2021</b>	<b>\$435,546</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,999
- Net Difference Between Projected and Actual Investment	691,972
- Change of Assumptions	(26,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,718)
Pension Expense/Income	123,522
Contributions	(205,340)
Total Activity in FY 2022	589,134
<b>Net Pension Liability as of 2022</b>	<b>\$1,024,680</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 686000  
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$797,340      Proportionate Share: 0.0001385

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$206,983	\$436,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,419	\$1,661
Net Difference Between Projected and Actual	53,906	0
Change of Assumptions	59,163	18,688
Changes in Proportion and Differences Between	14,522	44,136
<b>Total</b>	<b>\$137,010</b>	<b>\$64,485</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,657)
<b>Total</b>	<b>\$51,194</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,924

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,790
2024	18,628
2025	(17,914)
2026	57,021
2027	0
Thereafter	0
<b>Total</b>	<b>\$72,525</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$737,925	\$436,806	\$185,651

# PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

<b>Net Pension Liability as of 2021</b>	<b>\$206,983</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,812
- Net Difference Between Projected and Actual Investment	322,654
- Change of Assumptions	(17,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,766)
Pension Expense/Income	51,194
Contributions	(88,924)
Total Activity in FY 2022	229,823
<b>Net Pension Liability as of 2022</b>	<b>\$436,806</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 687000  
 Submission Unit Name: CITY OF WHITING

Wages: \$2,770,680      Proportionate Share: 0.0004814

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$640,949	\$1,518,255

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$32,739	\$5,774
<b>Net Difference Between Projected and Actual</b>	187,369	0
<b>Change of Assumptions</b>	205,640	64,956
<b>Changes in Proportion and Differences Between</b>	11,723	114,910
<b>Total</b>	\$437,471	\$185,640

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$194,129
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(43,931)
<b>Total</b>	\$150,198

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,315

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,138
<b>2024</b>	72,718
<b>2025</b>	(31,225)
<b>2026</b>	198,200
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$251,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,564,888	\$1,518,255	\$645,286

# PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

<b>Net Pension Liability as of 2021</b>	<b>\$640,949</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,841
- Net Difference Between Projected and Actual Investment	1,019,583
- Change of Assumptions	(37,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,748
Pension Expense/Income	150,198
Contributions	(310,315)
Total Activity in FY 2022	877,306
<b>Net Pension Liability as of 2022</b>	<b>\$1,518,255</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 688000  
 Submission Unit Name: CITY OF MARION

Wages: \$3,114,290      Proportionate Share: 0.0005411

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$698,057	\$1,706,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$36,799	\$6,490
<b>Net Difference Between Projected and Actual</b>	210,605	0
<b>Change of Assumptions</b>	231,142	73,011
<b>Changes in Proportion and Differences Between</b>	27,839	104,219
<b>Total</b>	\$506,385	\$183,720

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$218,204
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(73,597)
<b>Total</b>	\$144,607

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,721

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$16,084
<b>2024</b>	110,325
<b>2025</b>	(26,523)
<b>2026</b>	222,779
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$322,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,882,968	\$1,706,538	\$725,310

# PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

<b>Net Pension Liability as of 2021</b>	<b>\$698,057</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,371
- Net Difference Between Projected and Actual Investment	1,116,968
- Change of Assumptions	(36,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,455
Pension Expense/Income	144,607
Contributions	(347,721)
Total Activity in FY 2022	1,008,481
<b>Net Pension Liability as of 2022</b>	<b>\$1,706,538</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 689000  
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,067,454      Proportionate Share: 0.0001855

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$271,196	\$585,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,615	\$2,225
<b>Net Difference Between Projected and Actual</b>	72,200	0
<b>Change of Assumptions</b>	79,240	25,030
<b>Changes in Proportion and Differences Between</b>	2,820	53,564
<b>Total</b>	\$166,875	\$80,819

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$74,805
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,003)
<b>Total</b>	\$54,802

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,555

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$3,811
<b>2024</b>	27,416
<b>2025</b>	(21,543)
<b>2026</b>	76,372
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$86,056

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$988,340	\$585,036	\$248,651

# PERF Net Pension Liability - Unaudited

## TOWN OF WINAMAC - 689000

<b>Net Pension Liability as of 2021</b>	<b>\$271,196</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,529
- Net Difference Between Projected and Actual Investment	424,323
- Change of Assumptions	(21,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,972)
Pension Expense/Income	54,802
Contributions	(119,555)
Total Activity in FY 2022	313,840
<b>Net Pension Liability as of 2022</b>	<b>\$585,036</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 691000  
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$65,742      Proportionate Share: 0.0000114

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$16,448	\$35,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$775	\$137
Net Difference Between Projected and Actual	4,437	0
Change of Assumptions	4,870	1,538
Changes in Proportion and Differences Between	188	9,024
<b>Total</b>	<b>\$10,270</b>	<b>\$10,699</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,130)
<b>Total</b>	<b>(533)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,363

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,039)
2024	(847)
2025	(1,236)
2026	4,693
2027	0
Thereafter	0
<b>Total</b>	<b>(5429)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,739	\$35,954	\$15,281

# PERF Net Pension Liability - Unaudited

## WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

<b>Net Pension Liability as of 2021</b>	<b>\$16,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	403
- Net Difference Between Projected and Actual Investment	25,793
- Change of Assumptions	(1,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,453
Pension Expense/Income	(533)
Contributions	(7,363)
Total Activity in FY 2022	19,506
<b>Net Pension Liability as of 2022</b>	<b>\$35,954</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 692000  
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$4,123,921      Proportionate Share: 0.0007166

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$949,647	\$2,260,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,735	\$8,595
Net Difference Between Projected and Actual	278,912	0
Change of Assumptions	306,111	96,692
Changes in Proportion and Differences Between	7,708	34,601
<b>Total</b>	<b>\$641,466</b>	<b>\$139,888</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,501)
<b>Total</b>	<b>\$286,475</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$457,932

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$83,955
2024	168,102
2025	(45,515)
2026	295,036
2027	0
Thereafter	0
<b>Total</b>	<b>\$501,578</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,818,028	\$2,260,036	\$960,557

# PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

<b>Net Pension Liability as of 2021</b>	<b>\$949,647</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,621
- Net Difference Between Projected and Actual Investment	1,511,942
- Change of Assumptions	(54,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,766)
Pension Expense/Income	286,475
Contributions	(457,932)
Total Activity in FY 2022	1,310,389
<b>Net Pension Liability as of 2022</b>	<b>\$2,260,036</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 692001  
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$742,589      Proportionate Share: 0.0001290

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$182,245	\$406,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,773	\$1,547
Net Difference Between Projected and Actual	50,209	0
Change of Assumptions	55,105	17,406
Changes in Proportion and Differences Between	8,266	30,005
<b>Total</b>	<b>\$122,353</b>	<b>\$48,958</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,972)
<b>Total</b>	<b>\$48,048</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,570

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,400
2024	25,462
2025	(13,578)
2026	53,111
2027	0
Thereafter	0
<b>Total</b>	<b>\$73,395</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$687,309	\$406,844	\$172,916

# PERF Net Pension Liability - Unaudited

## NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

<b>Net Pension Liability as of 2021</b>	<b>\$182,245</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,632
- Net Difference Between Projected and Actual Investment	286,837
- Change of Assumptions	(13,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,313)
Pension Expense/Income	48,048
Contributions	(77,570)
Total Activity in FY 2022	224,599
<b>Net Pension Liability as of 2022</b>	<b>\$406,844</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 695000  
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$264,339      Proportionate Share: 0.0000459

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$63,555	\$144,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,122	\$551
Net Difference Between Projected and Actual	17,865	0
Change of Assumptions	19,607	6,193
Changes in Proportion and Differences Between	3,575	11,299
<b>Total</b>	<b>\$44,169</b>	<b>\$18,043</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,809)
<b>Total</b>	<b>\$12,701</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,606

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,074
2024	7,086
2025	(3,932)
2026	18,898
2027	0
Thereafter	0
<b>Total</b>	<b>\$26,126</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,554	\$144,761	\$61,526

# PERF Net Pension Liability - Unaudited

## DELPHI PUBLIC LIBRARY - 695000

<b>Net Pension Liability as of 2021</b>	<b>\$63,555</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,666
- Net Difference Between Projected and Actual Investment	100,386
- Change of Assumptions	(4,279)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	338
Pension Expense/Income	12,701
Contributions	(29,606)
Total Activity in FY 2022	81,206
<b>Net Pension Liability as of 2022</b>	<b>\$144,761</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 696000  
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$7,394,217      Proportionate Share: 0.0012848

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,690,338	\$4,052,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$87,377	\$15,410
<b>Net Difference Between Projected and Actual</b>	500,065	0
<b>Change of Assumptions</b>	548,829	173,360
<b>Changes in Proportion and Differences Between</b>	34,293	25,764
<b>Total</b>	\$1,170,564	\$214,534

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$518,108
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,549
<b>Total</b>	\$527,657

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$826,334

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$168,536
<b>2024</b>	334,259
<b>2025</b>	(75,738)
<b>2026</b>	528,973
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$956,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,845,385	\$4,052,043	\$1,722,193

# PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

<b>Net Pension Liability as of 2021</b>	<b>\$1,690,338</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,904
- Net Difference Between Projected and Actual Investment	2,694,814
- Change of Assumptions	(95,100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,764
Pension Expense/Income	527,657
Contributions	(826,334)
Total Activity in FY 2022	2,361,705
<b>Net Pension Liability as of 2022</b>	<b>\$4,052,043</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 761000  
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$918,002      Proportionate Share: 0.0001595

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$208,957	\$503,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,847	\$1,913
<b>Net Difference Between Projected and Actual</b>	62,080	0
<b>Change of Assumptions</b>	68,134	21,522
<b>Changes in Proportion and Differences Between</b>	10,167	2,322
<b>Total</b>	\$151,228	\$25,757

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$64,320
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,331
<b>Total</b>	\$67,651

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,024

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$24,998
<b>2024</b>	44,162
<b>2025</b>	(9,359)
<b>2026</b>	65,670
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$125,471

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$849,812	\$503,036	\$213,800

# PERF Net Pension Liability - Unaudited

## SOUTH NEWTON SCHOOL - 761000

<b>Net Pension Liability as of 2021</b>	<b>\$208,957</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,959
- Net Difference Between Projected and Actual Investment	333,391
- Change of Assumptions	(11,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(339)
Pension Expense/Income	67,651
Contributions	(101,024)
Total Activity in FY 2022	294,079
<b>Net Pension Liability as of 2022</b>	<b>\$503,036</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 762000  
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,344,314      Proportionate Share: 0.0004073

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$541,866	\$1,284,556

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,700	\$4,885
Net Difference Between Projected and Actual	158,528	0
Change of Assumptions	173,987	54,958
Changes in Proportion and Differences Between	8,148	18,161
<b>Total</b>	<b>\$368,363</b>	<b>\$78,004</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,231)
<b>Total</b>	<b>\$155,017</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,369

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$48,507
2024	101,033
2025	(26,875)
2026	167,694
2027	0
Thereafter	0
<b>Total</b>	<b>\$290,359</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,170,085	\$1,284,556	\$545,960

# PERF Net Pension Liability - Unaudited

## SPEEDWAY PUBLIC SCHOOLS - 762000

<b>Net Pension Liability as of 2021</b>	<b>\$541,866</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,101
- Net Difference Between Projected and Actual Investment	862,092
- Change of Assumptions	(31,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,669
Pension Expense/Income	155,017
Contributions	(259,369)
Total Activity in FY 2022	742,690
<b>Net Pension Liability as of 2022</b>	<b>\$1,284,556</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 764000  
 Submission Unit Name: MARSHALL COUNTY

Wages: \$9,012,935      Proportionate Share: 0.0015661

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,072,197	\$4,939,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,507	\$18,785
<b>Net Difference Between Projected and Actual</b>	609,552	0
<b>Change of Assumptions</b>	668,992	211,316
<b>Changes in Proportion and Differences Between</b>	99,144	23,498
<b>Total</b>	\$1,484,195	\$253,599

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$631,545
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	68,945
<b>Total</b>	\$700,490

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,008,849

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$268,422
<b>2024</b>	414,019
<b>2025</b>	(96,631)
<b>2026</b>	644,786
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,230,596

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,344,144	\$4,939,216	\$2,099,258

# PERF Net Pension Liability - Unaudited

## MARSHALL COUNTY - 764000

<b>Net Pension Liability as of 2021</b>	<b>\$2,072,197</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,223
- Net Difference Between Projected and Actual Investment	3,300,110
- Change of Assumptions	(119,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,757)
Pension Expense/Income	700,490
Contributions	(1,008,849)
Total Activity in FY 2022	2,867,019
<b>Net Pension Liability as of 2022</b>	<b>\$4,939,216</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 765000  
 Submission Unit Name: RUSH COUNTY

Wages: \$4,158,300      Proportionate Share: 0.0007225

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$920,435	\$2,278,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$49,136	\$8,666
<b>Net Difference Between Projected and Actual</b>	281,209	0
<b>Change of Assumptions</b>	308,631	97,488
<b>Changes in Proportion and Differences Between</b>	63,032	32,280
<b>Total</b>	\$702,008	\$138,434

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$291,355
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,610
<b>Total</b>	\$305,965

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$459,335

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$112,152
<b>2024</b>	185,774
<b>2025</b>	(31,818)
<b>2026</b>	297,466
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$563,574

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,849,463	\$2,278,644	\$968,466

# PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

<b>Net Pension Liability as of 2021</b>	<b>\$920,435</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,366
- Net Difference Between Projected and Actual Investment	1,476,310
- Change of Assumptions	(45,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,998
Pension Expense/Income	305,965
Contributions	(459,335)
Total Activity in FY 2022	1,358,209
<b>Net Pension Liability as of 2022</b>	<b>\$2,278,644</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 776000  
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$4,296,554      Proportionate Share: 0.0007466

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,009,913	\$2,354,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$50,775	\$8,955
<b>Net Difference Between Projected and Actual</b>	290,589	0
<b>Change of Assumptions</b>	318,926	100,740
<b>Changes in Proportion and Differences Between</b>	19,382	83,410
<b>Total</b>	\$679,672	\$193,105

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$301,074
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,813)
<b>Total</b>	\$290,261

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$474,706

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$79,316
<b>2024</b>	155,804
<b>2025</b>	(55,940)
<b>2026</b>	307,387
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$486,567

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,977,867	\$2,354,651	\$1,000,770

# PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

<b>Net Pension Liability as of 2021</b>	<b>\$1,009,913</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,443
- Net Difference Between Projected and Actual Investment	1,601,869
- Change of Assumptions	(62,961)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,168)
Pension Expense/Income	290,261
Contributions	(474,706)
Total Activity in FY 2022	1,344,738
<b>Net Pension Liability as of 2022</b>	<b>\$2,354,651</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 778000  
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$5,642,720      Proportionate Share: 0.0009805

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,160,315	\$3,092,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$66,682	\$11,761
<b>Net Difference Between Projected and Actual</b>	381,627	0
<b>Change of Assumptions</b>	418,841	132,300
<b>Changes in Proportion and Differences Between</b>	335,305	7,290
<b>Total</b>	\$1,202,455	\$151,351

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$395,396
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	131,268
<b>Total</b>	\$526,664

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$624,826

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$284,533
<b>2024</b>	370,915
<b>2025</b>	(8,030)
<b>2026</b>	403,686
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,051,104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,224,081	\$3,092,332	\$1,314,299

# PERF Net Pension Liability - Unaudited

## MUNCIE COMMUNITY SCHOOLS - 778000

<b>Net Pension Liability as of 2021</b>	<b>\$1,160,315</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,403
- Net Difference Between Projected and Actual Investment	1,888,189
- Change of Assumptions	(36,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,063
Pension Expense/Income	526,664
Contributions	(624,826)
Total Activity in FY 2022	1,932,017
<b>Net Pension Liability as of 2022</b>	<b>\$3,092,332</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 779000  
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$1,862,835      Proportionate Share: 0.0003237

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$394,754	\$1,020,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$22,014	\$3,883
<b>Net Difference Between Projected and Actual</b>	125,989	0
<b>Change of Assumptions</b>	138,275	43,677
<b>Changes in Proportion and Differences Between</b>	91,881	1,110
<b>Total</b>	\$378,159	\$48,670

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$130,535
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	46,088
<b>Total</b>	\$176,623

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,638

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$85,879
<b>2024</b>	117,116
<b>2025</b>	(6,778)
<b>2026</b>	133,272
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$329,489

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,724,666	\$1,020,895	\$433,899

# PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

<b>Net Pension Liability as of 2021</b>	<b>\$394,754</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,511
- Net Difference Between Projected and Actual Investment	638,541
- Change of Assumptions	(15,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,401
Pension Expense/Income	176,623
Contributions	(208,638)
Total Activity in FY 2022	626,141
<b>Net Pension Liability as of 2022</b>	<b>\$1,020,895</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 780000  
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$4,227,562      Proportionate Share: 0.0007346

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,064,126	\$2,316,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$49,959	\$8,811
<b>Net Difference Between Projected and Actual</b>	285,918	0
<b>Change of Assumptions</b>	313,800	99,121
<b>Changes in Proportion and Differences Between</b>	102,147	146,166
<b>Total</b>	\$751,824	\$254,098

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$296,235
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	32,596
<b>Total</b>	\$328,831

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$473,474

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$110,147
<b>2024</b>	166,578
<b>2025</b>	(81,444)
<b>2026</b>	302,445
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$497,726

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,913,932	\$2,316,805	\$984,685

# PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

<b>Net Pension Liability as of 2021</b>	<b>\$1,064,126</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,999
- Net Difference Between Projected and Actual Investment	1,667,588
- Change of Assumptions	(81,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214,705)
Pension Expense/Income	328,831
Contributions	(473,474)
Total Activity in FY 2022	1,252,679
<b>Net Pension Liability as of 2022</b>	<b>\$2,316,805</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 781000  
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$6,808,684      Proportionate Share: 0.0011831

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$985,570	\$3,731,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$80,460	\$14,191
<b>Net Difference Between Projected and Actual</b>	460,482	0
<b>Change of Assumptions</b>	505,386	159,637
<b>Changes in Proportion and Differences Between</b>	1,020,919	2,789
<b>Total</b>	\$2,067,247	\$176,617

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$477,096
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	480,690
<b>Total</b>	\$957,786

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$762,573

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$593,571
<b>2024</b>	655,245
<b>2025</b>	154,713
<b>2026</b>	487,101
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,890,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,303,529	\$3,731,299	\$1,585,871

# PERF Net Pension Liability - Unaudited

## INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

<b>Net Pension Liability as of 2021</b>	<b>\$985,570</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,239
- Net Difference Between Projected and Actual Investment	1,740,154
- Change of Assumptions	71,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	686,744
Pension Expense/Income	957,786
Contributions	(762,573)
Total Activity in FY 2022	2,745,729
<b>Net Pension Liability as of 2022</b>	<b>\$3,731,299</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 782000  
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$6,743,879      Proportionate Share: 0.0011718

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,589,149	\$3,695,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$79,692	\$14,055
<b>Net Difference Between Projected and Actual</b>	456,084	0
<b>Change of Assumptions</b>	500,559	158,113
<b>Changes in Proportion and Differences Between</b>	33,091	95,888
<b>Total</b>	\$1,069,426	\$268,056

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$472,540
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(18,640)
<b>Total</b>	\$453,900

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$741,395

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$130,022
<b>2024</b>	279,016
<b>2025</b>	(90,118)
<b>2026</b>	482,450
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$801,370

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,243,323	\$3,695,660	\$1,570,724

# PERF Net Pension Liability - Unaudited

## HUNTINGTON COUNTY - 782000

<b>Net Pension Liability as of 2021</b>	<b>\$1,589,149</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,015
- Net Difference Between Projected and Actual Investment	2,519,449
- Change of Assumptions	(99,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,505)
Pension Expense/Income	453,900
Contributions	(741,395)
Total Activity in FY 2022	2,106,511
<b>Net Pension Liability as of 2022</b>	<b>\$3,695,660</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 782001  
 Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$26,400      Proportionate Share: 0.0000046

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,790	\$14,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$313	\$55
<b>Net Difference Between Projected and Actual</b>	1,790	0
<b>Change of Assumptions</b>	1,965	621
<b>Changes in Proportion and Differences Between</b>	606	89
<b>Total</b>	\$4,674	\$765

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,855
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	410
<b>Total</b>	\$2,265

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,957

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$793
<b>2024</b>	1,391
<b>2025</b>	(169)
<b>2026</b>	1,894
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,909

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,509	\$14,508	\$6,166

**PERF Net Pension Liability - Unaudited**  
**NORWOOD REGIONAL WATER & SEWER DIST. - 782001**

<b>Net Pension Liability as of 2021</b>	<b>\$5,790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176
- Net Difference Between Projected and Actual Investment	9,307
- Change of Assumptions	(268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	195
Pension Expense/Income	2,265
Contributions	(2,957)
Total Activity in FY 2022	8,718
<b>Net Pension Liability as of 2022</b>	<b>\$14,508</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 791000  
 Submission Unit Name: JAY COUNTY

Wages: \$5,595,139      Proportionate Share: 0.0009722

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,321,506	\$3,066,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$66,117	\$11,661
<b>Net Difference Between Projected and Actual</b>	378,396	0
<b>Change of Assumptions</b>	415,295	131,180
<b>Changes in Proportion and Differences Between</b>	64,040	71,070
<b>Total</b>	\$923,848	\$213,911

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$392,049
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,201)
<b>Total</b>	\$387,848

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$621,549

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$140,090
<b>2024</b>	244,279
<b>2025</b>	(74,701)
<b>2026</b>	400,269
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$709,937

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,179,859	\$3,066,155	\$1,303,173

# PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

<b>Net Pension Liability as of 2021</b>	<b>\$1,321,506</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,644
- Net Difference Between Projected and Actual Investment	2,094,251
- Change of Assumptions	(83,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,769)
Pension Expense/Income	387,848
Contributions	(621,549)
Total Activity in FY 2022	1,744,649
<b>Net Pension Liability as of 2022</b>	<b>\$3,066,155</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 792000  
 Submission Unit Name: MSD WARREN TWP

Wages: \$24,540,338      Proportionate Share: 0.0042640

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,152,860	\$13,447,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$289,986	\$51,144
<b>Net Difference Between Projected and Actual</b>	1,659,618	0
<b>Change of Assumptions</b>	1,821,456	575,348
<b>Changes in Proportion and Differences Between</b>	750,394	236,377
<b>Total</b>	\$4,521,454	\$862,869

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,719,499
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	133,674
<b>Total</b>	\$1,853,173

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,747,829

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$634,258
<b>2024</b>	1,339,670
<b>2025</b>	(70,898)
<b>2026</b>	1,755,555
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,658,585

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,718,493	\$13,447,940	\$5,715,623

# PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

<b>Net Pension Liability as of 2021</b>	<b>\$5,152,860</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165,486
- Net Difference Between Projected and Actual Investment	8,350,135
- Change of Assumptions	(188,384)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	862,499
Pension Expense/Income	1,853,173
Contributions	(2,747,829)
Total Activity in FY 2022	8,295,080
<b>Net Pension Liability as of 2022</b>	<b>\$13,447,940</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 793000  
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$34,056,766      Proportionate Share: 0.0059176

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,663,190	\$18,663,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$402,444	\$70,978
<b>Net Difference Between Projected and Actual</b>	2,303,226	0
<b>Change of Assumptions</b>	2,527,826	798,471
<b>Changes in Proportion and Differences Between</b>	1,711,381	668,698
<b>Total</b>	\$6,944,877	\$1,538,147

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,386,329
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	315,662
<b>Total</b>	\$2,701,991

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,784,244

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,020,334
<b>2024</b>	1,862,586
<b>2025</b>	87,445
<b>2026</b>	2,436,365
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,406,730

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,528,835	\$18,663,116	\$7,932,170

# PERF Net Pension Liability - Unaudited

## METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

<b>Net Pension Liability as of 2021</b>	<b>\$6,663,190</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,610
- Net Difference Between Projected and Actual Investment	10,954,769
- Change of Assumptions	(125,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,016,395
Pension Expense/Income	2,701,991
Contributions	(3,784,244)
Total Activity in FY 2022	11,999,926
<b>Net Pension Liability as of 2022</b>	<b>\$18,663,116</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 794000  
 Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$340,503      Proportionate Share: 0.0000592

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$81,977	\$186,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,026	\$710
Net Difference Between Projected and Actual	23,042	0
Change of Assumptions	25,289	7,988
Changes in Proportion and Differences Between	1,041	6,870
<b>Total</b>	<b>\$53,398</b>	<b>\$15,568</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,547)
<b>Total</b>	<b>\$22,326</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,137

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,575
2024	12,967
2025	(5,085)
2026	24,373
2027	0
Thereafter	0
<b>Total</b>	<b>\$37,830</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$315,416	\$186,707	\$79,354

**PERF Net Pension Liability - Unaudited**  
**DELAWARE COUNTY HOUSING AUTHORITY - 794000**

<b>Net Pension Liability as of 2021</b>	<b>\$81,977</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,149
- Net Difference Between Projected and Actual Investment	129,482
- Change of Assumptions	(5,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,570)
Pension Expense/Income	22,326
Contributions	(38,137)
Total Activity in FY 2022	104,730
<b>Net Pension Liability as of 2022</b>	<b>\$186,707</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 795000  
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$26,830,972      Proportionate Share: 0.0046621

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,665,251	\$14,703,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$317,060	\$55,919
<b>Net Difference Between Projected and Actual</b>	1,814,565	0
<b>Change of Assumptions</b>	1,991,513	629,064
<b>Changes in Proportion and Differences Between</b>	720,554	329,988
<b>Total</b>	\$4,843,692	\$1,014,971

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,880,037
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	86,599
<b>Total</b>	\$1,966,636

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,962,480

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$657,707
<b>2024</b>	1,349,562
<b>2025</b>	(98,006)
<b>2026</b>	1,919,458
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,828,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,839,560	\$14,703,480	\$6,249,251

# PERF Net Pension Liability - Unaudited

## ELKHART COMMUNITY SCHOOLS - 795000

<b>Net Pension Liability as of 2021</b>	<b>\$5,665,251</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,491
- Net Difference Between Projected and Actual Investment	9,170,375
- Change of Assumptions	(214,687)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	897,894
Pension Expense/Income	1,966,636
Contributions	(2,962,480)
Total Activity in FY 2022	9,038,229
<b>Net Pension Liability as of 2022</b>	<b>\$14,703,480</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 797000  
 Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$2,428,610 Proportionate Share: 0.0004220

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$544,498	\$1,330,917

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,699	\$5,062
Net Difference Between Projected and Actual	164,249	0
Change of Assumptions	180,266	56,941
Changes in Proportion and Differences Between	42,849	14,092
<b>Total</b>	<b>\$416,063</b>	<b>\$76,095</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	57,655
<b>Total</b>	<b>\$227,831</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,004

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$79,023
2024	107,763
2025	(20,561)
2026	173,743
2027	0
Thereafter	0
<b>Total</b>	<b>\$339,968</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,248,406	\$1,330,917	\$565,664

**PERF Net Pension Liability - Unaudited**  
**NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000**

<b>Net Pension Liability as of 2021</b>	<b>\$544,498</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,886
- Net Difference Between Projected and Actual Investment	871,230
- Change of Assumptions	(28,257)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,267)
Pension Expense/Income	227,831
Contributions	(272,004)
Total Activity in FY 2022	786,419
<b>Net Pension Liability as of 2022</b>	<b>\$1,330,917</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 798000  
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$689,882      Proportionate Share: 0.0001199

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$160,533	\$378,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,154	\$1,438
<b>Net Difference Between Projected and Actual</b>	46,667	0
<b>Change of Assumptions</b>	51,218	16,178
<b>Changes in Proportion and Differences Between</b>	200	11,801
<b>Total</b>	\$106,239	\$29,417

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$48,351
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,547)
<b>Total</b>	\$44,804

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,529

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,660
<b>2024</b>	26,054
<b>2025</b>	(9,257)
<b>2026</b>	49,365
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$76,822

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$638,824	\$378,144	\$160,718

# PERF Net Pension Liability - Unaudited

## WELLS COUNTY PUBLIC LIBRARY - 798000

<b>Net Pension Liability as of 2021</b>	<b>\$160,533</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,430
- Net Difference Between Projected and Actual Investment	255,105
- Change of Assumptions	(9,650)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,549)
Pension Expense/Income	44,804
Contributions	(71,529)
Total Activity in FY 2022	217,611
<b>Net Pension Liability as of 2022</b>	<b>\$378,144</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 799000  
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$32,028,507      Proportionate Share: 0.0055652

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,060,444	\$17,551,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$378,478	\$66,752
<b>Net Difference Between Projected and Actual</b>	2,166,066	0
<b>Change of Assumptions</b>	2,377,291	750,921
<b>Changes in Proportion and Differences Between</b>	484,179	70,333
<b>Total</b>	\$5,406,014	\$888,006

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,244,220
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	246,367
<b>Total</b>	\$2,490,587

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,570,586

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$920,501
<b>2024</b>	1,533,411
<b>2025</b>	(227,181)
<b>2026</b>	2,291,277
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,518,008

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,651,256	\$17,551,706	\$7,459,800

# PERF Net Pension Liability - Unaudited

## METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

<b>Net Pension Liability as of 2021</b>	<b>\$7,060,444</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,214
- Net Difference Between Projected and Actual Investment	11,333,407
- Change of Assumptions	(339,171)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	365,811
Pension Expense/Income	2,490,587
Contributions	(3,570,586)
Total Activity in FY 2022	10,491,262
<b>Net Pension Liability as of 2022</b>	<b>\$17,551,706</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 800000  
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,355,000      Proportionate Share: 0.0002354

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$316,856	\$742,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,009	\$2,823
Net Difference Between Projected and Actual	91,622	0
Change of Assumptions	100,556	31,763
Changes in Proportion and Differences Between	14,184	20,547
<b>Total</b>	<b>\$222,371</b>	<b>\$55,133</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,835)
<b>Total</b>	<b>\$87,092</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,760

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$25,946
2024	60,990
2025	(16,617)
2026	96,919
2027	0
Thereafter	0
<b>Total</b>	<b>\$167,238</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,254,206	\$742,412	\$315,539

# PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

<b>Net Pension Liability as of 2021</b>	<b>\$316,856</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,676
- Net Difference Between Projected and Actual Investment	503,031
- Change of Assumptions	(19,416)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,067)
Pension Expense/Income	87,092
Contributions	(151,760)
Total Activity in FY 2022	425,556
<b>Net Pension Liability as of 2022</b>	<b>\$742,412</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 802000  
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$2,920,093      Proportionate Share: 0.0005074

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$662,792	\$1,600,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$34,507	\$6,086
<b>Net Difference Between Projected and Actual</b>	197,488	0
<b>Change of Assumptions</b>	216,746	68,464
<b>Changes in Proportion and Differences Between</b>	26,837	3,587
<b>Total</b>	\$475,578	\$78,137

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$204,614
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,375
<b>Total</b>	\$231,989

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,050

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$78,996
<b>2024</b>	137,442
<b>2025</b>	(27,901)
<b>2026</b>	208,904
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$397,441

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,703,415	\$1,600,254	\$680,138

# PERF Net Pension Liability - Unaudited

## CITY OF KENDALLVILLE - 802000

<b>Net Pension Liability as of 2021</b>	<b>\$662,792</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,986
- Net Difference Between Projected and Actual Investment	1,058,063
- Change of Assumptions	(36,231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,295)
Pension Expense/Income	231,989
Contributions	(327,050)
Total Activity in FY 2022	937,462
<b>Net Pension Liability as of 2022</b>	<b>\$1,600,254</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 804000  
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$18,393,364 Proportionate Share: 0.0031960

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,055,311	\$10,079,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,354	\$38,334
Net Difference Between Projected and Actual	1,243,935	0
Change of Assumptions	1,365,238	431,241
Changes in Proportion and Differences Between	364,060	11,515
<b>Total</b>	<b>\$3,190,587</b>	<b>\$481,090</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,288,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	170,006
<b>Total</b>	<b>\$1,458,824</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,039,376

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$609,340
2024	917,206
2025	(132,892)
2026	1,315,843
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,709,497</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,028,214	\$10,079,647	\$4,284,037

# PERF Net Pension Liability - Unaudited

## INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

<b>Net Pension Liability as of 2021</b>	<b>\$4,055,311</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,290
- Net Difference Between Projected and Actual Investment	6,509,386
- Change of Assumptions	(194,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169,163
Pension Expense/Income	1,458,824
Contributions	(2,039,376)
Total Activity in FY 2022	6,024,336
<b>Net Pension Liability as of 2022</b>	<b>\$10,079,647</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$247,483      Proportionate Share: 0.0000430

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$53,160	\$135,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,924	\$516
Net Difference Between Projected and Actual	16,736	0
Change of Assumptions	18,368	5,802
Changes in Proportion and Differences Between	5,668	6,085
<b>Total</b>	<b>\$43,696</b>	<b>\$12,403</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,569)
<b>Total</b>	<b>\$15,771</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,718

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,058
2024	11,717
2025	(1,184)
2026	17,702
2027	0
Thereafter	0
<b>Total</b>	<b>\$31,293</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,103	\$135,615	\$57,639

**PERF Net Pension Liability - Unaudited**  
**LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000**

<b>Net Pension Liability as of 2021</b>	<b>\$53,160</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,651
- Net Difference Between Projected and Actual Investment	85,760
- Change of Assumptions	(2,233)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,224
Pension Expense/Income	15,771
Contributions	(27,718)
Total Activity in FY 2022	82,455
<b>Net Pension Liability as of 2022</b>	<b>\$135,615</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 806000  
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$2,631,336      Proportionate Share: 0.0004572

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$642,792	\$1,441,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,093	\$5,484
Net Difference Between Projected and Actual	177,950	0
Change of Assumptions	195,302	61,691
Changes in Proportion and Differences Between	17,858	79,016
<b>Total</b>	<b>\$422,203</b>	<b>\$146,191</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,851)
<b>Total</b>	<b>\$169,519</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,171

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,884
2024	99,224
2025	(43,331)
2026	188,235
2027	0
Thereafter	0
<b>Total</b>	<b>\$276,012</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,435,951	\$1,441,932	\$612,848

# PERF Net Pension Liability - Unaudited

## CRAWFORD COUNTY - 806000

<b>Net Pension Liability as of 2021</b>	<b>\$642,792</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,459
- Net Difference Between Projected and Actual Investment	1,012,556
- Change of Assumptions	(45,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,889)
Pension Expense/Income	169,519
Contributions	(293,171)
Total Activity in FY 2022	799,140
<b>Net Pension Liability as of 2022</b>	<b>\$1,441,932</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 806001  
 Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$58,917 Proportionate Share: 0.0000102

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$13,685	\$32,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$694	\$122
Net Difference Between Projected and Actual	3,970	0
Change of Assumptions	4,357	1,376
Changes in Proportion and Differences Between	167	3,194
<b>Total</b>	<b>\$9,188</b>	<b>\$4,692</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,206)
<b>Total</b>	<b>(\$93)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,599

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,401)
2024	2,394
2025	(697)
2026	4,200
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,496</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,345	\$32,169	\$13,672

**PERF Net Pension Liability - Unaudited**  
**CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001**

<b>Net Pension Liability as of 2021</b>	<b>\$13,685</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	377
- Net Difference Between Projected and Actual Investment	21,738
- Change of Assumptions	(829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,890
Pension Expense/Income	(93)
Contributions	(6,599)
Total Activity in FY 2022	18,484
<b>Net Pension Liability as of 2022</b>	<b>\$32,169</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 806002  
 Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$184,993      Proportionate Share: 0.0000321

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$43,028	\$101,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,183	\$385
Net Difference Between Projected and Actual	12,494	0
Change of Assumptions	13,712	4,331
Changes in Proportion and Differences Between	917	2,733
<b>Total</b>	<b>\$29,306</b>	<b>\$7,449</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(369)
<b>Total</b>	<b>\$12,576</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,719

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,719
2024	7,113
2025	(2,190)
2026	13,215
2027	0
Thereafter	0
<b>Total</b>	<b>\$21,857</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$171,028	\$101,238	\$43,028

# PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

<b>Net Pension Liability as of 2021</b>	<b>\$43,028</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,185
- Net Difference Between Projected and Actual Investment	68,362
- Change of Assumptions	(2,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(597)
Pension Expense/Income	12,576
Contributions	(20,719)
Total Activity in FY 2022	58,210
<b>Net Pension Liability as of 2022</b>	<b>\$101,238</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 807000  
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$5,313,613      Proportionate Share: 0.0009233

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,436,643	\$2,911,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$62,792	\$11,074
<b>Net Difference Between Projected and Actual</b>	359,363	0
<b>Change of Assumptions</b>	394,407	124,582
<b>Changes in Proportion and Differences Between</b>	13,832	438,361
<b>Total</b>	\$830,394	\$574,017

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$372,330
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(94,601)
<b>Total</b>	\$277,729

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,595

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$67,956)
<b>2024</b>	85,586
<b>2025</b>	(141,390)
<b>2026</b>	380,137
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$256,377

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,919,321	\$2,911,933	\$1,237,626

# PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

<b>Net Pension Liability as of 2021</b>	<b>\$1,436,643</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,266
- Net Difference Between Projected and Actual Investment	2,224,712
- Change of Assumptions	(130,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(333,703)
Pension Expense/Income	277,729
Contributions	(594,595)
Total Activity in FY 2022	1,475,290
<b>Net Pension Liability as of 2022</b>	<b>\$2,911,933</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 808000  
 Submission Unit Name: TOWN OF ARGOS

Wages: \$817,985      Proportionate Share: 0.0001421

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$144,875	\$448,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,664	\$1,704
<b>Net Difference Between Projected and Actual</b>	55,308	0
<b>Change of Assumptions</b>	60,701	19,174
<b>Changes in Proportion and Differences Between</b>	70,345	4,747
<b>Total</b>	\$196,018	\$25,625

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$57,303
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	18,910
<b>Total</b>	\$76,213

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,614

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$41,869
<b>2024</b>	61,833
<b>2025</b>	8,184
<b>2026</b>	58,507
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$170,393

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$757,105	\$448,160	\$190,476

# PERF Net Pension Liability - Unaudited

## TOWN OF ARGOS - 808000

<b>Net Pension Liability as of 2021</b>	<b>\$144,875</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,898
- Net Difference Between Projected and Actual Investment	243,415
- Change of Assumptions	1,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,177
Pension Expense/Income	76,213
Contributions	(91,614)
Total Activity in FY 2022	303,285
<b>Net Pension Liability as of 2022</b>	<b>\$448,160</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 809000  
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$7,156,656      Proportionate Share: 0.0012435

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,664,942	\$3,921,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$84,568	\$14,915
<b>Net Difference Between Projected and Actual</b>	483,990	0
<b>Change of Assumptions</b>	531,187	167,787
<b>Changes in Proportion and Differences Between</b>	148,388	46,846
<b>Total</b>	\$1,248,133	\$229,548

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$501,453
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	82,324
<b>Total</b>	\$583,777

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$801,546

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$231,606
<b>2024</b>	359,332
<b>2025</b>	(84,320)
<b>2026</b>	511,967
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,018,585

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,625,339	\$3,921,790	\$1,666,833

# PERF Net Pension Liability - Unaudited

## LAGRANGE COUNTY - 809000

<b>Net Pension Liability as of 2021</b>	<b>\$1,664,942</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,951
- Net Difference Between Projected and Actual Investment	2,645,765
- Change of Assumptions	(100,100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116,999)
Pension Expense/Income	583,777
Contributions	(801,546)
Total Activity in FY 2022	2,256,848
<b>Net Pension Liability as of 2022</b>	<b>\$3,921,790</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 809001  
 Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$577,392 Proportionate Share: 0.0001003

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$123,821	\$316,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,821	\$1,203
<b>Net Difference Between Projected and Actual</b>	39,038	0
<b>Change of Assumptions</b>	42,845	13,534
<b>Changes in Proportion and Differences Between</b>	16,017	19,508
<b>Total</b>	\$104,721	\$34,245

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$40,447
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,386
<b>Total</b>	\$44,833

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,668

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,523
<b>2024</b>	21,344
<b>2025</b>	(2,686)
<b>2026</b>	41,295
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$70,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$534,396	\$316,329	\$134,446

# PERF Net Pension Liability - Unaudited

## LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

<b>Net Pension Liability as of 2021</b>	<b>\$123,821</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,855
- Net Difference Between Projected and Actual Investment	199,809
- Change of Assumptions	(5,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,838
Pension Expense/Income	44,833
Contributions	(64,668)
Total Activity in FY 2022	192,508
<b>Net Pension Liability as of 2022</b>	<b>\$316,329</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 810000  
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,287,362      Proportionate Share: 0.0005712

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$756,218	\$1,801,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,846	\$6,851
Net Difference Between Projected and Actual	222,320	0
Change of Assumptions	244,000	77,073
Changes in Proportion and Differences Between	6,638	39,485
<b>Total</b>	<b>\$511,804</b>	<b>\$123,409</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,636)
<b>Total</b>	<b>\$196,706</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$365,489

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$47,690
2024	141,429
2025	(35,895)
2026	235,171
2027	0
Thereafter	0
<b>Total</b>	<b>\$388,395</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,043,340	\$1,801,469	\$765,658

# PERF Net Pension Liability - Unaudited

## TOWN OF SPEEDWAY - 810000

<b>Net Pension Liability as of 2021</b>	<b>\$756,218</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,229
- Net Difference Between Projected and Actual Investment	1,204,200
- Change of Assumptions	(43,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,199
Pension Expense/Income	196,706
Contributions	(365,489)
Total Activity in FY 2022	1,045,251
<b>Net Pension Liability as of 2022</b>	<b>\$1,801,469</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 811000  
 Submission Unit Name: BOONE COUNTY

Wages: \$10,625,517      Proportionate Share: 0.0018463

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,387,211	\$5,822,920

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$125,563	\$22,145
<b>Net Difference Between Projected and Actual</b>	718,610	0
<b>Change of Assumptions</b>	788,685	249,124
<b>Changes in Proportion and Differences Between</b>	129,465	27,300
<b>Total</b>	\$1,762,323	\$298,569

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$744,538
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	101,699
<b>Total</b>	\$846,237

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,187,971

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$293,987
<b>2024</b>	501,928
<b>2025</b>	(92,311)
<b>2026</b>	760,150
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,463,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,837,043	\$5,822,920	\$2,474,849

# PERF Net Pension Liability - Unaudited

## BOONE COUNTY - 811000

<b>Net Pension Liability as of 2021</b>	<b>\$2,387,211</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,435
- Net Difference Between Projected and Actual Investment	3,818,185
- Change of Assumptions	(125,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,832
Pension Expense/Income	846,237
Contributions	(1,187,971)
Total Activity in FY 2022	3,435,709
<b>Net Pension Liability as of 2022</b>	<b>\$5,822,920</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 812000  
 Submission Unit Name: DEKALB COUNTY

Wages: \$9,818,499      Proportionate Share: 0.0017060

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,245,626	\$5,380,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$116,022	\$20,463
<b>Net Difference Between Projected and Actual</b>	664,003	0
<b>Change of Assumptions</b>	728,753	230,193
<b>Changes in Proportion and Differences Between</b>	187,786	11,848
<b>Total</b>	\$1,696,564	\$262,504

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$687,961
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	190,183
<b>Total</b>	\$878,144

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,092,658

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$351,342
<b>2024</b>	482,244
<b>2025</b>	(101,912)
<b>2026</b>	702,386
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,434,060

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,089,528	\$5,380,437	\$2,286,786

# PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

<b>Net Pension Liability as of 2021</b>	<b>\$2,245,626</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,590
- Net Difference Between Projected and Actual Investment	3,579,743
- Change of Assumptions	(126,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167,414)
Pension Expense/Income	878,144
Contributions	(1,092,658)
Total Activity in FY 2022	3,134,811
<b>Net Pension Liability as of 2022</b>	<b>\$5,380,437</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 813000  
 Submission Unit Name: DUBOIS COUNTY

Wages: \$8,701,245      Proportionate Share: 0.0015119

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,003,904	\$4,768,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$102,821	\$18,134
<b>Net Difference Between Projected and Actual</b>	588,456	0
<b>Change of Assumptions</b>	645,840	204,003
<b>Changes in Proportion and Differences Between</b>	92,392	27,050
<b>Total</b>	\$1,429,509	\$249,187

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$609,688
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	118,035
<b>Total</b>	\$727,723

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$970,602

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$262,029
<b>2024</b>	391,103
<b>2025</b>	(95,283)
<b>2026</b>	622,473
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,180,322

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,055,368	\$4,768,279	\$2,026,607

# PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

<b>Net Pension Liability as of 2021</b>	<b>\$2,003,904</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,160
- Net Difference Between Projected and Actual Investment	3,190,343
- Change of Assumptions	(116,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123,224)
Pension Expense/Income	727,723
Contributions	(970,602)
Total Activity in FY 2022	2,764,375
<b>Net Pension Liability as of 2022</b>	<b>\$4,768,279</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 814000  
 Submission Unit Name: CITY OF KOKOMO

Wages: \$10,465,697      Proportionate Share: 0.0018185

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,428,660	\$5,735,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$123,673	\$21,812
<b>Net Difference Between Projected and Actual</b>	707,790	0
<b>Change of Assumptions</b>	776,810	245,373
<b>Changes in Proportion and Differences Between</b>	211,013	60,155
<b>Total</b>	\$1,819,286	\$327,340

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$733,328
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	92,637
<b>Total</b>	\$825,965

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,171,071

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$350,012
<b>2024</b>	514,337
<b>2025</b>	(121,108)
<b>2026</b>	748,705
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,491,946

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,688,926	\$5,735,243	\$2,437,585

# PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

<b>Net Pension Liability as of 2021</b>	<b>\$2,428,660</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,287
- Net Difference Between Projected and Actual Investment	3,861,183
- Change of Assumptions	(144,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132,109)
Pension Expense/Income	825,965
Contributions	(1,171,071)
Total Activity in FY 2022	3,306,583
<b>Net Pension Liability as of 2022</b>	<b>\$5,735,243</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 815000  
 Submission Unit Name: HARRISON COUNTY

Wages: \$8,709,116      Proportionate Share: 0.0015133

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,927,322	\$4,772,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$102,917	\$18,151
<b>Net Difference Between Projected and Actual</b>	589,001	0
<b>Change of Assumptions</b>	646,438	204,192
<b>Changes in Proportion and Differences Between</b>	187,167	21,099
<b>Total</b>	\$1,525,523	\$243,442

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$610,253
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	91,425
<b>Total</b>	\$701,678

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$969,357

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$272,594
<b>2024</b>	451,436
<b>2025</b>	(64,998)
<b>2026</b>	623,049
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,282,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,062,827	\$4,772,694	\$2,028,483

# PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

<b>Net Pension Liability as of 2021</b>	<b>\$1,927,322</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,329
- Net Difference Between Projected and Actual Investment	3,091,453
- Change of Assumptions	(94,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,566
Pension Expense/Income	701,678
Contributions	(969,357)
Total Activity in FY 2022	2,845,372
<b>Net Pension Liability as of 2022</b>	<b>\$4,772,694</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 815001  
 Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$196,808      Proportionate Share: 0.0000342

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$40,002	\$107,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,326	\$410
<b>Net Difference Between Projected and Actual</b>	13,311	0
<b>Change of Assumptions</b>	14,609	4,615
<b>Changes in Proportion and Differences Between</b>	7,844	2,710
<b>Total</b>	\$38,090	\$7,735

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$13,791
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	527
<b>Total</b>	\$14,318

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,042

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,490
<b>2024</b>	10,833
<b>2025</b>	(48)
<b>2026</b>	14,080
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$30,355

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,217	\$107,861	\$45,843

# PERF Net Pension Liability - Unaudited

## HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

<b>Net Pension Liability as of 2021</b>	<b>\$40,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,347
- Net Difference Between Projected and Actual Investment	65,250
- Change of Assumptions	(1,142)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,128
Pension Expense/Income	14,318
Contributions	(22,042)
Total Activity in FY 2022	67,859
<b>Net Pension Liability as of 2022</b>	<b>\$107,861</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 816000  
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$1,165,963      Proportionate Share: 0.0002026

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$243,958	\$638,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,778	\$2,430
<b>Net Difference Between Projected and Actual</b>	78,855	0
<b>Change of Assumptions</b>	86,545	27,337
<b>Changes in Proportion and Differences Between</b>	63,551	4,242
<b>Total</b>	\$242,729	\$34,009

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$81,700
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	34,767
<b>Total</b>	\$116,467

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,272

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$55,577
<b>2024</b>	73,007
<b>2025</b>	(3,277)
<b>2026</b>	83,413
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$208,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,079,448	\$638,966	\$271,573

# PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

<b>Net Pension Liability as of 2021</b>	<b>\$243,958</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,875
- Net Difference Between Projected and Actual Investment	395,612
- Change of Assumptions	(8,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,033
Pension Expense/Income	116,467
Contributions	(129,272)
Total Activity in FY 2022	395,008
<b>Net Pension Liability as of 2022</b>	<b>\$638,966</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 818000  
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$632,451      Proportionate Share: 0.0001099

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$155,270	\$346,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,474	\$1,318
Net Difference Between Projected and Actual	42,775	0
Change of Assumptions	46,946	14,829
Changes in Proportion and Differences Between	11,308	16,094
<b>Total</b>	<b>\$108,503</b>	<b>\$32,241</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,714)
<b>Total</b>	<b>\$34,604</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,835

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,031
2024	26,625
2025	(10,642)
2026	45,248
2027	0
Thereafter	0
<b>Total</b>	<b>\$76,262</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$585,545	\$346,606	\$147,314

# PERF Net Pension Liability - Unaudited

## TOWN OF MIDDLETOWN - 818000

<b>Net Pension Liability as of 2021</b>	<b>\$155,270</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,945
- Net Difference Between Projected and Actual Investment	244,379
- Change of Assumptions	(11,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,649)
Pension Expense/Income	34,604
Contributions	(70,835)
Total Activity in FY 2022	191,336
<b>Net Pension Liability as of 2022</b>	<b>\$346,606</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 819000  
 Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$28,681 Proportionate Share: 0.0000050

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,948	\$15,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$340	\$60
Net Difference Between Projected and Actual	1,946	0
Change of Assumptions	2,136	675
Changes in Proportion and Differences Between	73	3,589
<b>Total</b>	<b>\$4,495</b>	<b>\$4,324</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,345)
<b>Total</b>	<b>\$671</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,212

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$655)
2024	(6)
2025	(1,227)
2026	2,059
2027	0
Thereafter	0
<b>Total</b>	<b>\$171</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,640	\$15,769	\$6,702

**PERF Net Pension Liability - Unaudited**  
**MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153
- Net Difference Between Projected and Actual Investment	13,564
- Change of Assumptions	(1,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,325)
Pension Expense/Income	671
Contributions	(3,212)
Total Activity in FY 2022	6,821
<b>Net Pension Liability as of 2022</b>	<b>\$15,769</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 820000  
 Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,257,676 Proportionate Share: 0.0002185

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$287,907	\$689,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,860	\$2,621
Net Difference Between Projected and Actual	85,044	0
Change of Assumptions	93,337	29,483
Changes in Proportion and Differences Between	6,342	18,125
<b>Total</b>	<b>\$199,583</b>	<b>\$50,229</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,112
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,229
<b>Total</b>	<b>\$90,341</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,515

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$25,039
2024	47,608
2025	(13,253)
2026	89,960
2027	0
Thereafter	0
<b>Total</b>	<b>\$149,354</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,164,163	\$689,112	\$292,885

# PERF Net Pension Liability - Unaudited

## SCHOOL CITY OF LAKE STATION - 820000

<b>Net Pension Liability as of 2021</b>	<b>\$287,907</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,141
- Net Difference Between Projected and Actual Investment	458,866
- Change of Assumptions	(16,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(332)
Pension Expense/Income	90,341
Contributions	(139,515)
Total Activity in FY 2022	401,205
<b>Net Pension Liability as of 2022</b>	<b>\$689,112</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 821000  
 Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$1,962,384      Proportionate Share: 0.0003410

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$458,836	\$1,075,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,191	\$4,090
Net Difference Between Projected and Actual	132,723	0
Change of Assumptions	145,665	46,012
Changes in Proportion and Differences Between	24,466	36,862
<b>Total</b>	<b>\$326,045</b>	<b>\$86,964</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,163)
<b>Total</b>	<b>\$103,349</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,529

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,047
2024	87,661
2025	(26,022)
2026	140,395
2027	0
Thereafter	0
<b>Total</b>	<b>\$239,081</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,816,840	\$1,075,457	\$457,089

# PERF Net Pension Liability - Unaudited

## BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

<b>Net Pension Liability as of 2021</b>	<b>\$458,836</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,569
- Net Difference Between Projected and Actual Investment	728,480
- Change of Assumptions	(28,082)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,834
Pension Expense/Income	103,349
Contributions	(209,529)
Total Activity in FY 2022	616,621
<b>Net Pension Liability as of 2022</b>	<b>\$1,075,457</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 822000  
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$2,244,365      Proportionate Share: 0.0003900

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$514,891	\$1,229,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$26,523	\$4,678
<b>Net Difference Between Projected and Actual</b>	151,794	0
<b>Change of Assumptions</b>	166,597	52,623
<b>Changes in Proportion and Differences Between</b>	44,575	9,341
<b>Total</b>	\$389,489	\$66,642

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$157,271
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	65,600
<b>Total</b>	\$222,871

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,082

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$87,893
<b>2024</b>	99,595
<b>2025</b>	(25,211)
<b>2026</b>	160,570
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$322,847

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,077,911	\$1,229,994	\$522,770

**PERF Net Pension Liability - Unaudited**  
**ADAMS CENTRAL COMMUNITY SCHOOLS - 822000**

<b>Net Pension Liability as of 2021</b>	<b>\$514,891</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,515
- Net Difference Between Projected and Actual Investment	820,333
- Change of Assumptions	(29,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,168)
Pension Expense/Income	222,871
Contributions	(243,082)
Total Activity in FY 2022	715,103
<b>Net Pension Liability as of 2022</b>	<b>\$1,229,994</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 824000  
 Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,261,265 Proportionate Share: 0.0002192

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$284,355	\$691,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,907	\$2,629
<b>Net Difference Between Projected and Actual</b>	85,316	0
<b>Change of Assumptions</b>	93,636	29,577
<b>Changes in Proportion and Differences Between</b>	12,744	2,939
<b>Total</b>	\$206,603	\$35,145

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$88,395
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,315
<b>Total</b>	\$93,710

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,400

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$35,798
<b>2024</b>	57,452
<b>2025</b>	(12,040)
<b>2026</b>	90,248
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$171,458

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,167,893	\$691,320	\$293,824

# PERF Net Pension Liability - Unaudited

## SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

<b>Net Pension Liability as of 2021</b>	<b>\$284,355</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,230
- Net Difference Between Projected and Actual Investment	454,525
- Change of Assumptions	(15,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,002
Pension Expense/Income	93,710
Contributions	(137,400)
Total Activity in FY 2022	406,965
<b>Net Pension Liability as of 2022</b>	<b>\$691,320</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 825000  
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$579,142      Proportionate Share: 0.0001006

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,869	\$317,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,842	\$1,207
Net Difference Between Projected and Actual	39,155	0
Change of Assumptions	42,973	13,574
Changes in Proportion and Differences Between	188,696	148,572
<b>Total</b>	<b>\$277,666</b>	<b>\$163,353</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,032)
<b>Total</b>	<b>\$21,536</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,864

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,050)
2024	30,798
2025	44,147
2026	41,418
2027	0
Thereafter	0
<b>Total</b>	<b>\$114,313</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$535,994	\$317,275	\$134,848

# PERF Net Pension Liability - Unaudited

## CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

<b>Net Pension Liability as of 2021</b>	<b>\$4,869</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,565
- Net Difference Between Projected and Actual Investment	45,476
- Change of Assumptions	28,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	276,649
Pension Expense/Income	21,536
Contributions	(64,864)
Total Activity in FY 2022	312,406
<b>Net Pension Liability as of 2022</b>	<b>\$317,275</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 826000  
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,375,271      Proportionate Share: 0.0002390

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$320,014	\$753,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,254	\$2,867
<b>Net Difference Between Projected and Actual</b>	93,023	0
<b>Change of Assumptions</b>	102,094	32,249
<b>Changes in Proportion and Differences Between</b>	2,717	18,601
<b>Total</b>	\$214,088	\$53,717

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$96,379
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,355)
<b>Total</b>	\$91,024

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,375

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$24,226
<b>2024</b>	54,090
<b>2025</b>	(16,345)
<b>2026</b>	98,400
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$160,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,273,386	\$753,766	\$320,364

# PERF Net Pension Liability - Unaudited

## MICHIGAN CITY LIBRARY - 826000

<b>Net Pension Liability as of 2021</b>	<b>\$320,014</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,832
- Net Difference Between Projected and Actual Investment	508,532
- Change of Assumptions	(19,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,018)
Pension Expense/Income	91,024
Contributions	(153,375)
Total Activity in FY 2022	433,752
<b>Net Pension Liability as of 2022</b>	<b>\$753,766</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 827000  
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,581,763 Proportionate Share: 0.0006224

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$862,275	\$1,962,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,328	\$7,465
Net Difference Between Projected and Actual	242,248	0
Change of Assumptions	265,871	83,981
Changes in Proportion and Differences Between	38,015	111,007
<b>Total</b>	<b>\$588,462</b>	<b>\$202,453</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,431)
<b>Total</b>	<b>\$198,558</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$400,926

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$35,099
2024	148,268
2025	(53,612)
2026	256,254
2027	0
Thereafter	0
<b>Total</b>	<b>\$386,009</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,316,133	\$1,962,945	\$834,288

**PERF Net Pension Liability - Unaudited**  
**NORTH ADAMS COMMUNITY SCHOOLS - 827000**

<b>Net Pension Liability as of 2021</b>	<b>\$862,275</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,588
- Net Difference Between Projected and Actual Investment	1,361,833
- Change of Assumptions	(58,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,226)
Pension Expense/Income	198,558
Contributions	(400,926)
Total Activity in FY 2022	1,100,670
<b>Net Pension Liability as of 2022</b>	<b>\$1,962,945</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 828000  
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$180,147      Proportionate Share: 0.0000313

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$40,791	\$98,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,129	\$375
<b>Net Difference Between Projected and Actual</b>	12,182	0
<b>Change of Assumptions</b>	13,370	4,223
<b>Changes in Proportion and Differences Between</b>	2,022	2,215
<b>Total</b>	\$29,703	\$6,813

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,622
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,825
<b>Total</b>	\$15,447

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,056

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,495
<b>2024</b>	7,216
<b>2025</b>	(1,709)
<b>2026</b>	12,888
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$22,890

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,766	\$98,715	\$41,956

# PERF Net Pension Liability - Unaudited

## TOWN OF MOROCCO - 828000

<b>Net Pension Liability as of 2021</b>	<b>\$40,791</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,173
- Net Difference Between Projected and Actual Investment	65,146
- Change of Assumptions	(2,209)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,577)
Pension Expense/Income	15,447
Contributions	(20,056)
Total Activity in FY 2022	57,924
<b>Net Pension Liability as of 2022</b>	<b>\$98,715</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 829000  
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$4,592,236      Proportionate Share: 0.0007979

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,042,678	\$2,516,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$54,264	\$9,570
<b>Net Difference Between Projected and Actual</b>	310,556	0
<b>Change of Assumptions</b>	340,840	107,662
<b>Changes in Proportion and Differences Between</b>	22,006	142,149
<b>Total</b>	\$727,666	\$259,381

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$321,761
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(89,895)
<b>Total</b>	\$231,866

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,491

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$35,177
<b>2024</b>	148,799
<b>2025</b>	(44,200)
<b>2026</b>	328,509
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$468,285

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,251,193	\$2,516,443	\$1,069,535

# PERF Net Pension Liability - Unaudited

## RANDOLPH COUNTY - 829000

<b>Net Pension Liability as of 2021</b>	<b>\$1,042,678</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,850
- Net Difference Between Projected and Actual Investment	1,664,378
- Change of Assumptions	(57,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,253
Pension Expense/Income	231,866
Contributions	(513,491)
Total Activity in FY 2022	1,473,765
<b>Net Pension Liability as of 2022</b>	<b>\$2,516,443</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 829001

Submission Unit Name: RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT - 829001

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 830000  
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$293,657 Proportionate Share: 0.0000510

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$50,134	\$160,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,468	\$612
<b>Net Difference Between Projected and Actual</b>	19,850	0
<b>Change of Assumptions</b>	21,786	6,882
<b>Changes in Proportion and Differences Between</b>	32,604	158
<b>Total</b>	\$77,708	\$7,652

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,566
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,881
<b>Total</b>	\$34,447

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,342

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$20,376
<b>2024</b>	25,122
<b>2025</b>	3,562
<b>2026</b>	20,996
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$70,056

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$271,727	\$160,845	\$68,362

# PERF Net Pension Liability - Unaudited

## DECATUR COUNTY BOARD OF HEALTH - 830000

<b>Net Pension Liability as of 2021</b>	<b>\$50,134</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,142
- Net Difference Between Projected and Actual Investment	84,944
- Change of Assumptions	947
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,573
Pension Expense/Income	34,447
Contributions	(32,342)
Total Activity in FY 2022	110,711
<b>Net Pension Liability as of 2022</b>	<b>\$160,845</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 831000  
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,640,774      Proportionate Share: 0.0002851

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$365,937	\$899,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,389	\$3,420
<b>Net Difference Between Projected and Actual</b>	110,966	0
<b>Change of Assumptions</b>	121,786	38,469
<b>Changes in Proportion and Differences Between</b>	37,570	15,241
<b>Total</b>	\$289,711	\$57,130

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$114,969
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,738
<b>Total</b>	\$124,707

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,766

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$41,756
<b>2024</b>	86,583
<b>2025</b>	(13,137)
<b>2026</b>	117,379
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$232,581

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,519,006	\$899,158	\$382,159

# PERF Net Pension Liability - Unaudited

## SMITH-GREEN COMMUNITY SCHOOLS - 831000

<b>Net Pension Liability as of 2021</b>	<b>\$365,937</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,760
- Net Difference Between Projected and Actual Investment	586,102
- Change of Assumptions	(18,556)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,974
Pension Expense/Income	124,707
Contributions	(183,766)
Total Activity in FY 2022	533,221
<b>Net Pension Liability as of 2022</b>	<b>\$899,158</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 832000  
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,694,797      Proportionate Share: 0.0002945

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$393,044	\$928,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,028	\$3,532
<b>Net Difference Between Projected and Actual</b>	114,624	0
<b>Change of Assumptions</b>	125,802	39,737
<b>Changes in Proportion and Differences Between</b>	17,774	12,752
<b>Total</b>	\$278,228	\$56,021

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$118,760
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	18,466
<b>Total</b>	\$137,226

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,818

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$42,528
<b>2024</b>	77,903
<b>2025</b>	(19,475)
<b>2026</b>	121,251
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$222,207

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,569,089	\$928,804	\$394,759

# PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

<b>Net Pension Liability as of 2021</b>	<b>\$393,044</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,901
- Net Difference Between Projected and Actual Investment	624,955
- Change of Assumptions	(23,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,150)
Pension Expense/Income	137,226
Contributions	(189,818)
Total Activity in FY 2022	535,760
<b>Net Pension Liability as of 2022</b>	<b>\$928,804</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 833000  
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$20,515,317      Proportionate Share: 0.0035647

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,741,657	\$11,242,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$242,428	\$42,757
<b>Net Difference Between Projected and Actual</b>	1,387,439	0
<b>Change of Assumptions</b>	1,522,736	480,990
<b>Changes in Proportion and Differences Between</b>	62,559	203,029
<b>Total</b>	\$3,215,162	\$726,776

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,437,500
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	37,930
<b>Total</b>	\$1,475,430

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,297,711

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$420,462
<b>2024</b>	829,768
<b>2025</b>	(229,485)
<b>2026</b>	1,467,641
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,488,386

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,992,639	\$11,242,465	\$4,778,256

# PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

<b>Net Pension Liability as of 2021</b>	<b>\$4,741,657</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,170
- Net Difference Between Projected and Actual Investment	7,544,048
- Change of Assumptions	(278,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,856)
Pension Expense/Income	1,475,430
Contributions	(2,297,711)
Total Activity in FY 2022	6,500,808
<b>Net Pension Liability as of 2022</b>	<b>\$11,242,465</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 834000  
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,242,519      Proportionate Share: 0.0002159

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$274,223	\$680,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,683	\$2,590
<b>Net Difference Between Projected and Actual</b>	84,032	0
<b>Change of Assumptions</b>	92,226	29,132
<b>Changes in Proportion and Differences Between</b>	38,909	793
<b>Total</b>	\$229,850	\$32,515

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$87,064
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,176
<b>Total</b>	\$108,240

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,162

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$48,554
<b>2024</b>	68,703
<b>2025</b>	(8,812)
<b>2026</b>	88,890
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$197,335

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,150,310	\$680,912	\$289,400

# PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

<b>Net Pension Liability as of 2021</b>	<b>\$274,223</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,189
- Net Difference Between Projected and Actual Investment	440,085
- Change of Assumptions	(13,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,583
Pension Expense/Income	108,240
Contributions	(139,162)
Total Activity in FY 2022	406,689
<b>Net Pension Liability as of 2022</b>	<b>\$680,912</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 836000  
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,220,363      Proportionate Share: 0.0002120

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$258,301	\$668,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,418	\$2,543
Net Difference Between Projected and Actual	82,514	0
Change of Assumptions	90,560	28,605
Changes in Proportion and Differences Between	35,452	23,634
<b>Total</b>	<b>\$222,944</b>	<b>\$54,782</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,903)
<b>Total</b>	<b>\$66,588</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,676

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$19,497
2024	65,722
2025	(4,340)
2026	87,283
2027	0
Thereafter	0
<b>Total</b>	<b>\$168,162</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,129,531	\$668,612	\$284,173

# PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

<b>Net Pension Liability as of 2021</b>	<b>\$258,301</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,198
- Net Difference Between Projected and Actual Investment	417,894
- Change of Assumptions	(9,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,260
Pension Expense/Income	66,588
Contributions	(136,676)
Total Activity in FY 2022	410,311
<b>Net Pension Liability as of 2022</b>	<b>\$668,612</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 838000  
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,443,716      Proportionate Share: 0.0002509

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$346,989	\$791,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,063	\$3,009
Net Difference Between Projected and Actual	97,654	0
Change of Assumptions	107,177	33,854
Changes in Proportion and Differences Between	22,420	34,694
<b>Total</b>	<b>\$244,314</b>	<b>\$71,557</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,843)
<b>Total</b>	<b>\$97,335</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,696

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$27,518
2024	63,298
2025	(21,359)
2026	103,300
2027	0
Thereafter	0
<b>Total</b>	<b>\$172,757</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,336,789	\$791,296	\$336,316

**PERF Net Pension Liability - Unaudited**  
**OAK HILL UNITED SCHOOL CORPORATION - 838000**

<b>Net Pension Liability as of 2021</b>	<b>\$346,989</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,114
- Net Difference Between Projected and Actual Investment	548,188
- Change of Assumptions	(23,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,359)
Pension Expense/Income	97,335
Contributions	(161,696)
Total Activity in FY 2022	444,307
<b>Net Pension Liability as of 2022</b>	<b>\$791,296</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 839000  
 Submission Unit Name: CITY OF AUBURN

Wages: \$6,536,968      Proportionate Share: 0.0011358

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,474,802	\$3,582,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$77,244	\$13,623
<b>Net Difference Between Projected and Actual</b>	442,072	0
<b>Change of Assumptions</b>	485,181	153,255
<b>Changes in Proportion and Differences Between</b>	229,118	8,065
<b>Total</b>	\$1,233,615	\$174,943

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$458,022
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	177,163
<b>Total</b>	\$635,185

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$723,397

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$295,812
<b>2024</b>	355,921
<b>2025</b>	(60,689)
<b>2026</b>	467,628
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,058,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,051,516	\$3,582,122	\$1,522,468

# PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

<b>Net Pension Liability as of 2021</b>	<b>\$1,474,802</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,626
- Net Difference Between Projected and Actual Investment	2,356,968
- Change of Assumptions	(78,641)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125,421)
Pension Expense/Income	635,185
Contributions	(723,397)
Total Activity in FY 2022	2,107,320
<b>Net Pension Liability as of 2022</b>	<b>\$3,582,122</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 840000  
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$4,075,372      Proportionate Share: 0.0007081

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$933,594	\$2,233,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,156	\$8,493
Net Difference Between Projected and Actual	275,604	0
Change of Assumptions	302,480	95,545
Changes in Proportion and Differences Between	50,760	10,683
<b>Total</b>	<b>\$677,000</b>	<b>\$114,721</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$285,548
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,966
<b>Total</b>	<b>\$321,514</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$454,053

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$115,903
2024	197,631
2025	(42,790)
2026	291,535
2027	0
Thereafter	0
<b>Total</b>	<b>\$562,279</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,772,740	\$2,233,228	\$949,163

**PERF Net Pension Liability - Unaudited**  
**NORTHERN WELLS COMMUNITY SCHOOLS - 840000**

<b>Net Pension Liability as of 2021</b>	<b>\$933,594</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,372
- Net Difference Between Projected and Actual Investment	1,487,790
- Change of Assumptions	(52,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,023)
Pension Expense/Income	321,514
Contributions	(454,053)
Total Activity in FY 2022	1,299,634
<b>Net Pension Liability as of 2022</b>	<b>\$2,233,228</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 841000  
 Submission Unit Name: DAVIESS COUNTY

Wages: \$8,133,144      Proportionate Share: 0.0014132

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,858,240	\$4,456,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$96,109	\$16,951
<b>Net Difference Between Projected and Actual</b>	550,040	0
<b>Change of Assumptions</b>	603,678	190,685
<b>Changes in Proportion and Differences Between</b>	163,807	9,544
<b>Total</b>	\$1,413,634	\$217,180

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$569,886
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	88,705
<b>Total</b>	\$658,591

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$905,125

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$284,233
<b>2024</b>	414,034
<b>2025</b>	(83,648)
<b>2026</b>	581,835
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,196,454

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,529,497	\$4,456,995	\$1,894,306

# PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

<b>Net Pension Liability as of 2021</b>	<b>\$1,858,240</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,705
- Net Difference Between Projected and Actual Investment	2,962,795
- Change of Assumptions	(104,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,893)
Pension Expense/Income	658,591
Contributions	(905,125)
Total Activity in FY 2022	2,598,755
<b>Net Pension Liability as of 2022</b>	<b>\$4,456,995</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 842000  
 Submission Unit Name: STEUBEN COUNTY

Wages: \$9,447,744      Proportionate Share: 0.0016416

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,148,253	\$5,177,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$111,642	\$19,690
<b>Net Difference Between Projected and Actual</b>	638,937	0
<b>Change of Assumptions</b>	701,244	221,504
<b>Changes in Proportion and Differences Between</b>	52,865	19,549
<b>Total</b>	\$1,504,688	\$260,743

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$661,991
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,225
<b>Total</b>	\$677,216

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,049,997

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$231,744
<b>2024</b>	429,725
<b>2025</b>	(93,396)
<b>2026</b>	675,872
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,243,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,746,407	\$5,177,331	\$2,200,461

# PERF Net Pension Liability - Unaudited

## STEUBEN COUNTY - 842000

<b>Net Pension Liability as of 2021</b>	<b>\$2,148,253</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,370
- Net Difference Between Projected and Actual Investment	3,428,247
- Change of Assumptions	(118,307)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,549
Pension Expense/Income	677,216
Contributions	(1,049,997)
Total Activity in FY 2022	3,029,078
<b>Net Pension Liability as of 2022</b>	<b>\$5,177,331</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 843000  
 Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$544,002 Proportionate Share: 0.0000945

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$127,374	\$298,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,427	\$1,133
Net Difference Between Projected and Actual	36,781	0
Change of Assumptions	40,368	12,751
Changes in Proportion and Differences Between	2,773	13,342
<b>Total</b>	<b>\$86,349</b>	<b>\$27,226</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,897)
<b>Total</b>	<b>\$34,211</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,842

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,370
2024	18,600
2025	(6,756)
2026	38,909
2027	0
Thereafter	0
<b>Total</b>	<b>\$59,123</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$503,494	\$298,037	\$126,671

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000**

<b>Net Pension Liability as of 2021</b>	<b>\$127,374</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,480
- Net Difference Between Projected and Actual Investment	202,165
- Change of Assumptions	(7,842)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(509)
Pension Expense/Income	34,211
Contributions	(60,842)
Total Activity in FY 2022	170,663
<b>Net Pension Liability as of 2022</b>	<b>\$298,037</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 844000  
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,201,108      Proportionate Share: 0.0002087

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$281,065	\$658,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,193	\$2,503
Net Difference Between Projected and Actual	81,229	0
Change of Assumptions	89,151	28,160
Changes in Proportion and Differences Between	4,118	14,028
<b>Total</b>	<b>\$188,691</b>	<b>\$44,691</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,716)
<b>Total</b>	<b>\$78,444</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,640

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$25,064
2024	47,977
2025	(14,966)
2026	85,925
2027	0
Thereafter	0
<b>Total</b>	<b>\$144,000</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,111,949	\$658,205	\$279,749

# PERF Net Pension Liability - Unaudited

## JEFFERSONVILLE PARK & RECREATION - 844000

<b>Net Pension Liability as of 2021</b>	<b>\$281,065</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,689
- Net Difference Between Projected and Actual Investment	446,166
- Change of Assumptions	(17,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,265)
Pension Expense/Income	78,444
Contributions	(133,640)
Total Activity in FY 2022	377,140
<b>Net Pension Liability as of 2022</b>	<b>\$658,205</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 845000  
 Submission Unit Name: CITY OF WABASH

Wages: \$1,653,051      Proportionate Share: 0.0002872

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$390,280	\$905,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,532	\$3,445
<b>Net Difference Between Projected and Actual</b>	111,783	0
<b>Change of Assumptions</b>	122,683	38,752
<b>Changes in Proportion and Differences Between</b>	19,393	19,257
<b>Total</b>	\$273,391	\$61,454

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$115,816
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,937
<b>Total</b>	\$117,753

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,141

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$44,860
<b>2024</b>	70,561
<b>2025</b>	(21,729)
<b>2026</b>	118,245
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$211,937

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,530,195	\$905,781	\$384,974

# PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

<b>Net Pension Liability as of 2021</b>	<b>\$390,280</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,531
- Net Difference Between Projected and Actual Investment	618,526
- Change of Assumptions	(24,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,449)
Pension Expense/Income	117,753
Contributions	(185,141)
Total Activity in FY 2022	515,501
<b>Net Pension Liability as of 2022</b>	<b>\$905,781</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 846000  
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,418,077      Proportionate Share: 0.0004202

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$575,025	\$1,325,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,577	\$5,040
Net Difference Between Projected and Actual	163,549	0
Change of Assumptions	179,497	56,698
Changes in Proportion and Differences Between	0	224,384
<b>Total</b>	<b>\$371,623</b>	<b>\$286,122</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,038)
<b>Total</b>	<b>\$20,412</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$58,558)
2024	28,493
2025	(57,436)
2026	173,002
2027	0
Thereafter	0
<b>Total</b>	<b>\$85,501</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,238,816	\$1,325,240	\$563,252

# PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

<b>Net Pension Liability as of 2021</b>	<b>\$575,025</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,351
- Net Difference Between Projected and Actual Investment	910,167
- Change of Assumptions	(37,281)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,573)
Pension Expense/Income	20,412
Contributions	(147,861)
Total Activity in FY 2022	750,215
<b>Net Pension Liability as of 2022</b>	<b>\$1,325,240</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 847000  
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$10,295,939 Proportionate Share: 0.0017890

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,932,980	\$5,642,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$121,666	\$21,458
<b>Net Difference Between Projected and Actual</b>	696,308	0
<b>Change of Assumptions</b>	764,209	241,392
<b>Changes in Proportion and Differences Between</b>	721,015	10,014
<b>Total</b>	\$2,303,198	\$272,864

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$721,431
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	226,821
<b>Total</b>	\$948,252

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,147,559

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$522,196
<b>2024</b>	712,491
<b>2025</b>	59,087
<b>2026</b>	736,560
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,030,334

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,531,750	\$5,642,205	\$2,398,042

# PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

<b>Net Pension Liability as of 2021</b>	<b>\$1,932,980</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,691
- Net Difference Between Projected and Actual Investment	3,206,106
- Change of Assumptions	(15,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	645,036
Pension Expense/Income	948,252
Contributions	(1,147,559)
Total Activity in FY 2022	3,709,225
<b>Net Pension Liability as of 2022</b>	<b>\$5,642,205</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 848000  
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$9,000,576      Proportionate Share: 0.0015639

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,075,618	\$4,932,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,358	\$18,758
<b>Net Difference Between Projected and Actual</b>	608,695	0
<b>Change of Assumptions</b>	668,052	211,019
<b>Changes in Proportion and Differences Between</b>	164,604	31,986
<b>Total</b>	\$1,547,709	\$261,763

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$630,658
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	70,799
<b>Total</b>	\$701,457

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,002,627

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$292,980
<b>2024</b>	449,005
<b>2025</b>	(99,919)
<b>2026</b>	643,880
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,285,946

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,332,423	\$4,932,278	\$2,096,309

# PERF Net Pension Liability - Unaudited

## LAWRENCE COUNTY - 848000

<b>Net Pension Liability as of 2021</b>	<b>\$2,075,618</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,052
- Net Difference Between Projected and Actual Investment	3,303,696
- Change of Assumptions	(120,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,124)
Pension Expense/Income	701,457
Contributions	(1,002,627)
Total Activity in FY 2022	2,856,660
<b>Net Pension Liability as of 2022</b>	<b>\$4,932,278</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 849000  
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$78,842      Proportionate Share: 0.0000137

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$19,475	\$43,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$932	\$164
Net Difference Between Projected and Actual	5,332	0
Change of Assumptions	5,852	1,849
Changes in Proportion and Differences Between	219	21,532
<b>Total</b>	<b>\$12,335</b>	<b>\$23,545</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,162)
<b>Total</b>	<b>(\$7,637)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,830

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$10,648)
2024	(4,829)
2025	(1,373)
2026	5,640
2027	0
Thereafter	0
<b>Total</b>	<b>(\$11,210)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,993	\$43,207	\$18,364

# PERF Net Pension Liability - Unaudited

## PULASKI COUNTY PUBLIC LIBRARY - 849000

<b>Net Pension Liability as of 2021</b>	<b>\$19,475</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	491
- Net Difference Between Projected and Actual Investment	30,618
- Change of Assumptions	(1,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,509
Pension Expense/Income	(7,637)
Contributions	(8,830)
Total Activity in FY 2022	23,732
<b>Net Pension Liability as of 2022</b>	<b>\$43,207</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 851000  
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$9,113,389      Proportionate Share: 0.0015835

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,740,472	\$4,994,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,691	\$18,993
Net Difference Between Projected and Actual	616,324	0
Change of Assumptions	676,425	213,664
Changes in Proportion and Differences Between	523,668	1,026,498
<b>Total</b>	<b>\$1,924,108</b>	<b>\$1,259,155</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$638,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(509,573)
<b>Total</b>	<b>\$128,989</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,015,624

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$235,364)
2024	207,680
2025	40,686
2026	651,951
2027	0
Thereafter	0
<b>Total</b>	<b>\$664,953</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,436,851	\$4,994,093	\$2,122,582

**PERF Net Pension Liability - Unaudited**  
**CAPITAL IMPROVEMENTS BOARD - 851000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,740,472</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,921
- Net Difference Between Projected and Actual Investment	2,876,168
- Change of Assumptions	(21,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,221,932
Pension Expense/Income	128,989
Contributions	(1,015,624)
Total Activity in FY 2022	3,253,621
<b>Net Pension Liability as of 2022</b>	<b>\$4,994,093</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 853000  
 Submission Unit Name: CITY OF DELPHI

Wages: \$766,733      Proportionate Share: 0.0001332

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$160,797	\$420,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,059	\$1,598
<b>Net Difference Between Projected and Actual</b>	51,844	0
<b>Change of Assumptions</b>	56,899	17,973
<b>Changes in Proportion and Differences Between</b>	24,244	19,766
<b>Total</b>	\$142,046	\$39,337

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$53,714
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(15,722)
<b>Total</b>	\$37,992

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,874

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$16,939
<b>2024</b>	33,071
<b>2025</b>	(2,141)
<b>2026</b>	54,840
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$102,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$709,687	\$420,090	\$178,546

# PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

<b>Net Pension Liability as of 2021</b>	<b>\$160,797</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,172
- Net Difference Between Projected and Actual Investment	260,624
- Change of Assumptions	(5,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,217
Pension Expense/Income	37,992
Contributions	(85,874)
Total Activity in FY 2022	259,293
<b>Net Pension Liability as of 2022</b>	<b>\$420,090</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 854000  
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,140,416      Proportionate Share: 0.0003719

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$524,497	\$1,172,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,292	\$4,461
<b>Net Difference Between Projected and Actual</b>	144,750	0
<b>Change of Assumptions</b>	158,865	50,181
<b>Changes in Proportion and Differences Between</b>	4,109	70,714
<b>Total</b>	\$333,016	\$125,356

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$149,972
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(31,513)
<b>Total</b>	\$118,459

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,105

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$18,543
<b>2024</b>	71,958
<b>2025</b>	(35,958)
<b>2026</b>	153,117
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$207,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,475	\$1,172,910	\$498,509

**PERF Net Pension Liability - Unaudited**  
**RANDOLPH CENTRAL SCHOOL CORPORATION - 854000**

<b>Net Pension Liability as of 2021</b>	<b>\$524,497</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,365
- Net Difference Between Projected and Actual Investment	825,761
- Change of Assumptions	(37,329)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,738)
Pension Expense/Income	118,459
Contributions	(238,105)
Total Activity in FY 2022	648,413
<b>Net Pension Liability as of 2022</b>	<b>\$1,172,910</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 855000  
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$954,191      Proportionate Share: 0.0001658

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$174,087	\$522,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,276	\$1,989
<b>Net Difference Between Projected and Actual</b>	64,532	0
<b>Change of Assumptions</b>	70,825	22,372
<b>Changes in Proportion and Differences Between</b>	71,177	2,212
<b>Total</b>	\$217,810	\$26,573

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$66,860
<b>Specific Liabilities of Individual Employers</b>	\$11,884
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,004
<b>Total</b>	\$102,748

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,753

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$47,564
<b>2024</b>	67,847
<b>2025</b>	7,563
<b>2026</b>	68,263
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$191,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$883,379	\$522,905	\$222,244

# PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

<b>Net Pension Liability as of 2021</b>	<b>\$174,087</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,809
- Net Difference Between Projected and Actual Investment	290,568
- Change of Assumptions	(11)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,457
Pension Expense/Income	102,748
Contributions	(118,753)
Total Activity in FY 2022	348,818
<b>Net Pension Liability as of 2022</b>	<b>\$522,905</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 856000  
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$376,160      Proportionate Share: 0.0000654

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$84,741	\$206,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,448	\$784
<b>Net Difference Between Projected and Actual</b>	25,455	0
<b>Change of Assumptions</b>	27,937	8,825
<b>Changes in Proportion and Differences Between</b>	2,982	1,052
<b>Total</b>	\$60,822	\$10,661

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,373
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,914
<b>Total</b>	\$29,287

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,130

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,552
<b>2024</b>	17,013
<b>2025</b>	(3,331)
<b>2026</b>	26,927
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$50,161

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$348,450	\$206,261	\$87,665

# PERF Net Pension Liability - Unaudited

## LOWELL PUBLIC LIBRARY - 856000

<b>Net Pension Liability as of 2021</b>	<b>\$84,741</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,458
- Net Difference Between Projected and Actual Investment	135,483
- Change of Assumptions	(4,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	901
Pension Expense/Income	29,287
Contributions	(42,130)
Total Activity in FY 2022	121,520
<b>Net Pension Liability as of 2022</b>	<b>\$206,261</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 857000  
 Submission Unit Name: JASPER COUNTY

Wages: \$7,395,983      Proportionate Share: 0.0012851

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,739,814	\$4,052,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,397	\$15,414
Net Difference Between Projected and Actual	500,182	0
Change of Assumptions	548,957	173,400
Changes in Proportion and Differences Between	14,847	114,909
<b>Total</b>	<b>\$1,151,383</b>	<b>\$303,723</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$518,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,250)
<b>Total</b>	<b>\$453,979</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$820,328

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$132,846
2024	281,956
2025	(96,238)
2026	529,096
2027	0
Thereafter	0
<b>Total</b>	<b>\$847,660</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,846,983	\$4,052,990	\$1,722,596

# PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

<b>Net Pension Liability as of 2021</b>	<b>\$1,739,814</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,215
- Net Difference Between Projected and Actual Investment	2,759,171
- Change of Assumptions	(108,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,075)
Pension Expense/Income	453,979
Contributions	(820,328)
Total Activity in FY 2022	2,313,176
<b>Net Pension Liability as of 2022</b>	<b>\$4,052,990</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 858000  
 Submission Unit Name: GIBSON COUNTY

Wages: \$7,905,914      Proportionate Share: 0.0013737

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,868,109	\$4,332,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,423	\$16,477
Net Difference Between Projected and Actual	534,666	0
Change of Assumptions	586,805	185,355
Changes in Proportion and Differences Between	106,191	148,662
<b>Total</b>	<b>\$1,321,085</b>	<b>\$350,494</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$553,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,476)
<b>Total</b>	<b>\$547,482</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$872,038

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$157,947
2024	354,167
2025	(107,097)
2026	565,574
2027	0
Thereafter	0
<b>Total</b>	<b>\$970,591</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,319,042	\$4,332,419	\$1,841,358

# PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

<b>Net Pension Liability as of 2021</b>	<b>\$1,868,109</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,352
- Net Difference Between Projected and Actual Investment	2,960,235
- Change of Assumptions	(118,608)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,113)
Pension Expense/Income	547,482
Contributions	(872,038)
Total Activity in FY 2022	2,464,310
<b>Net Pension Liability as of 2022</b>	<b>\$4,332,419</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 859000  
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,489,968 Proportionate Share: 0.0002589

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$340,410	\$816,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,607	\$3,105
Net Difference Between Projected and Actual	100,768	0
Change of Assumptions	110,595	34,934
Changes in Proportion and Differences Between	15,062	1,702
<b>Total</b>	<b>\$244,032</b>	<b>\$39,741</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,291
<b>Total</b>	<b>\$113,695</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,876

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$41,721
2024	71,084
2025	(15,107)
2026	106,593
2027	0
Thereafter	0
<b>Total</b>	<b>\$204,291</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,379,413	\$816,527	\$347,039

**PERF Net Pension Liability - Unaudited**  
**MONROE CENTRAL SCHOOL CORPORATION - 859000**

<b>Net Pension Liability as of 2021</b>	<b>\$340,410</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,656
- Net Difference Between Projected and Actual Investment	542,759
- Change of Assumptions	(19,105)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,012)
Pension Expense/Income	113,695
Contributions	(166,876)
Total Activity in FY 2022	476,117
<b>Net Pension Liability as of 2022</b>	<b>\$816,527</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 860000  
 Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$715,089 Proportionate Share: 0.0001243

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$161,849	\$392,021

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,453	\$1,491
<b>Net Difference Between Projected and Actual</b>	48,380	0
<b>Change of Assumptions</b>	53,097	16,772
<b>Changes in Proportion and Differences Between</b>	9,346	11,307
<b>Total</b>	\$119,276	\$29,570

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$50,125
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	714
<b>Total</b>	\$50,839

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,090

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,308
<b>2024</b>	34,859
<b>2025</b>	(6,637)
<b>2026</b>	51,176
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$89,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$662,268	\$392,021	\$166,616

**PERF Net Pension Liability - Unaudited**  
**COWAN COMMUNITY SCHOOL CORPORATION - 860000**

<b>Net Pension Liability as of 2021</b>	<b>\$161,849</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,658
- Net Difference Between Projected and Actual Investment	258,526
- Change of Assumptions	(8,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,971
Pension Expense/Income	50,839
Contributions	(80,090)
Total Activity in FY 2022	230,172
<b>Net Pension Liability as of 2022</b>	<b>\$392,021</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 861000  
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,389,816      Proportionate Share: 0.0004152

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$540,419	\$1,309,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$28,237	\$4,980
<b>Net Difference Between Projected and Actual</b>	161,603	0
<b>Change of Assumptions</b>	177,361	56,024
<b>Changes in Proportion and Differences Between</b>	30,835	11,245
<b>Total</b>	\$398,036	\$72,249

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$167,433
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,532
<b>Total</b>	\$179,965

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$267,472

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$60,600
<b>2024</b>	116,343
<b>2025</b>	(22,100)
<b>2026</b>	170,944
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$325,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,212,176	\$1,309,471	\$556,549

# PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

<b>Net Pension Liability as of 2021</b>	<b>\$540,419</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,564
- Net Difference Between Projected and Actual Investment	863,287
- Change of Assumptions	(29,109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,817
Pension Expense/Income	179,965
Contributions	(267,472)
Total Activity in FY 2022	769,052
<b>Net Pension Liability as of 2022</b>	<b>\$1,309,471</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 863000  
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$33,541,763      Proportionate Share: 0.0058281

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,955,615	\$18,380,848

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$396,357	\$69,905
<b>Net Difference Between Projected and Actual</b>	2,268,391	0
<b>Change of Assumptions</b>	2,489,594	786,394
<b>Changes in Proportion and Differences Between</b>	192,576	665,796
<b>Total</b>	\$5,346,918	\$1,522,095

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,350,237
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(99,383)
<b>Total</b>	\$2,250,854

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,496,698

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$628,295
<b>2024</b>	1,302,869
<b>2025</b>	(505,858)
<b>2026</b>	2,399,517
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,824,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,051,981	\$18,380,848	\$7,812,201

# PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

<b>Net Pension Liability as of 2021</b>	<b>\$7,955,615</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	213,197
- Net Difference Between Projected and Actual Investment	12,598,030
- Change of Assumptions	(511,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(628,605)
Pension Expense/Income	2,250,854
Contributions	(3,496,698)
Total Activity in FY 2022	10,425,233
<b>Net Pension Liability as of 2022</b>	<b>\$18,380,848</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 864000  
 Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$5,043,762      Proportionate Share: 0.0008764

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,257,424	\$2,764,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$59,602	\$10,512
<b>Net Difference Between Projected and Actual</b>	341,109	0
<b>Change of Assumptions</b>	374,372	118,254
<b>Changes in Proportion and Differences Between</b>	79,403	177,717
<b>Total</b>	\$854,486	\$306,483

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$353,417
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,425
<b>Total</b>	\$366,842

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$564,902

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$82,489
<b>2024</b>	197,090
<b>2025</b>	(92,403)
<b>2026</b>	360,827
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$548,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,669,439	\$2,764,018	\$1,174,759

# PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

<b>Net Pension Liability as of 2021</b>	<b>\$1,257,424</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,189
- Net Difference Between Projected and Actual Investment	1,973,759
- Change of Assumptions	(93,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,360)
Pension Expense/Income	366,842
Contributions	(564,902)
Total Activity in FY 2022	1,506,594
<b>Net Pension Liability as of 2022</b>	<b>\$2,764,018</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 865000  
 Submission Unit Name: CITY OF ANGOLA

Wages: \$2,974,967      Proportionate Share: 0.0005169

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$693,057	\$1,630,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$35,153	\$6,200
<b>Net Difference Between Projected and Actual</b>	201,186	0
<b>Change of Assumptions</b>	220,805	69,746
<b>Changes in Proportion and Differences Between</b>	21,850	39,215
<b>Total</b>	\$478,994	\$115,161

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$208,445
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(97,674)
<b>Total</b>	\$110,771

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,041

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$55,500
<b>2024</b>	131,369
<b>2025</b>	(35,852)
<b>2026</b>	212,816
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$363,833

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,754,031	\$1,630,216	\$692,872

# PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

<b>Net Pension Liability as of 2021</b>	<b>\$693,057</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,086
- Net Difference Between Projected and Actual Investment	1,101,057
- Change of Assumptions	(41,879)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,165
Pension Expense/Income	110,771
Contributions	(331,041)
Total Activity in FY 2022	937,159
<b>Net Pension Liability as of 2022</b>	<b>\$1,630,216</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 866000  
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$2,593,495      Proportionate Share: 0.0004506

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$590,947	\$1,421,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$30,644	\$5,405
<b>Net Difference Between Projected and Actual</b>	175,381	0
<b>Change of Assumptions</b>	192,483	60,800
<b>Changes in Proportion and Differences Between</b>	131,648	7,252
<b>Total</b>	\$530,156	\$73,457

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$181,709
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	76,227
<b>Total</b>	\$257,936

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$286,764

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$133,055
<b>2024</b>	164,547
<b>2025</b>	(26,421)
<b>2026</b>	185,518
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$456,699

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,400,786	\$1,421,117	\$604,001

# PERF Net Pension Liability - Unaudited

## SOUTH ADAMS SCHOOLS - 866000

<b>Net Pension Liability as of 2021</b>	<b>\$590,947</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,826
- Net Difference Between Projected and Actual Investment	942,672
- Change of Assumptions	(32,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,671)
Pension Expense/Income	257,936
Contributions	(286,764)
Total Activity in FY 2022	830,170
<b>Net Pension Liability as of 2022</b>	<b>\$1,421,117</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 867000  
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$19,171,071      Proportionate Share: 0.0033311

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,707,445	\$10,505,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,541	\$39,955
Net Difference Between Projected and Actual	1,296,518	0
Change of Assumptions	1,422,949	449,470
Changes in Proportion and Differences Between	25,409	696,617
<b>Total</b>	<b>\$2,971,417</b>	<b>\$1,186,042</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,343,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(371,885)
<b>Total</b>	<b>\$971,413</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,115,389

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$106,252
2024	636,869
2025	(329,210)
2026	1,371,464
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,785,375</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,748,023	\$10,505,730	\$4,465,130

# PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

<b>Net Pension Liability as of 2021</b>	<b>\$4,707,445</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,572
- Net Difference Between Projected and Actual Investment	7,408,705
- Change of Assumptions	(337,016)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(249,000)
Pension Expense/Income	971,413
Contributions	(2,115,389)
Total Activity in FY 2022	5,798,285
<b>Net Pension Liability as of 2022</b>	<b>\$10,505,730</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 867001  
 Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$603,834 Proportionate Share: 0.0001049

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$149,349	\$330,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,134	\$1,258
Net Difference Between Projected and Actual	40,829	0
Change of Assumptions	44,810	14,154
Changes in Proportion and Differences Between	2,404	17,283
<b>Total</b>	<b>\$95,177</b>	<b>\$32,695</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,262)
<b>Total</b>	<b>\$38,040</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,629

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,883
2024	21,013
2025	(10,604)
2026	43,190
2027	0
Thereafter	0
<b>Total</b>	<b>\$62,482</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$558,905	\$330,837	\$140,612

# PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

<b>Net Pension Liability as of 2021</b>	<b>\$149,349</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,750
- Net Difference Between Projected and Actual Investment	234,745
- Change of Assumptions	(10,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,498)
Pension Expense/Income	38,040
Contributions	(67,629)
Total Activity in FY 2022	181,488
<b>Net Pension Liability as of 2022</b>	<b>\$330,837</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 867999  
 Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$12,751,469      Proportionate Share: 0.0022157

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,099,216	\$6,987,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$150,685	\$26,576
<b>Net Difference Between Projected and Actual</b>	862,387	0
<b>Change of Assumptions</b>	946,482	298,968
<b>Changes in Proportion and Differences Between</b>	148,480	278,462
<b>Total</b>	\$2,108,034	\$604,006

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$893,502
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,182
<b>Total</b>	\$910,684

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,428,072

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$314,842
<b>2024</b>	479,262
<b>2025</b>	(202,314)
<b>2026</b>	912,238
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,504,028

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,805,198	\$6,987,946	\$2,970,006

# PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

<b>Net Pension Liability as of 2021</b>	<b>\$3,099,216</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,989
- Net Difference Between Projected and Actual Investment	4,886,436
- Change of Assumptions	(215,269)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(345,038)
Pension Expense/Income	910,684
Contributions	(1,428,072)
Total Activity in FY 2022	3,888,730
<b>Net Pension Liability as of 2022</b>	<b>\$6,987,946</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 868000  
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,790,159      Proportionate Share: 0.0003111

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$401,070	\$981,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,157	\$3,731
Net Difference Between Projected and Actual	121,085	0
Change of Assumptions	132,893	41,977
Changes in Proportion and Differences Between	20,007	29,093
<b>Total</b>	<b>\$295,142</b>	<b>\$74,801</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,446
<b>Total</b>	<b>\$126,900</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,009

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$38,976
2024	69,778
2025	(16,498)
2026	128,085
2027	0
Thereafter	0
<b>Total</b>	<b>\$220,341</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,657,534	\$981,157	\$417,010

# PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

<b>Net Pension Liability as of 2021</b>	<b>\$401,070</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,716
- Net Difference Between Projected and Actual Investment	641,838
- Change of Assumptions	(20,737)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,379
Pension Expense/Income	126,900
Contributions	(193,009)
Total Activity in FY 2022	580,087
<b>Net Pension Liability as of 2022</b>	<b>\$981,157</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 869000  
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$7,670,002      Proportionate Share: 0.0013327

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,808,501	\$4,203,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,634	\$15,985
Net Difference Between Projected and Actual	518,709	0
Change of Assumptions	569,291	179,823
Changes in Proportion and Differences Between	11,236	96,469
<b>Total</b>	<b>\$1,189,870</b>	<b>\$292,277</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$537,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,482)
<b>Total</b>	<b>\$451,942</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$848,188

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$144,862
2024	306,001
2025	(101,964)
2026	548,694
2027	0
Thereafter	0
<b>Total</b>	<b>\$897,593</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,100,595	\$4,203,112	\$1,786,400

# PERF Net Pension Liability - Unaudited

## DUNELAND SCHOOL CORPORATION - 869000

<b>Net Pension Liability as of 2021</b>	<b>\$1,808,501</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,903
- Net Difference Between Projected and Actual Investment	2,866,882
- Change of Assumptions	(113,996)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,932)
Pension Expense/Income	451,942
Contributions	(848,188)
Total Activity in FY 2022	2,394,611
<b>Net Pension Liability as of 2022</b>	<b>\$4,203,112</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 871000  
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$2,263,537      Proportionate Share: 0.0003933

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$467,915	\$1,240,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,748	\$4,717
Net Difference Between Projected and Actual	153,079	0
Change of Assumptions	168,006	53,069
Changes in Proportion and Differences Between	121,828	1,404
<b>Total</b>	<b>\$469,661</b>	<b>\$59,190</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,981
<b>Total</b>	<b>\$229,583</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,404

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$107,816
2024	144,773
2025	(4,046)
2026	161,928
2027	0
Thereafter	0
<b>Total</b>	<b>\$410,471</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,095,493	\$1,240,402	\$527,194

# PERF Net Pension Liability - Unaudited

## WABASH CITY SCHOOLS - 871000

<b>Net Pension Liability as of 2021</b>	<b>\$467,915</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,370
- Net Difference Between Projected and Actual Investment	760,624
- Change of Assumptions	(15,325)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,639
Pension Expense/Income	229,583
Contributions	(251,404)
Total Activity in FY 2022	772,487
<b>Net Pension Liability as of 2022</b>	<b>\$1,240,402</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 872000  
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$335,583      Proportionate Share: 0.0000583

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$92,241	\$183,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,965	\$699
Net Difference Between Projected and Actual	22,691	0
Change of Assumptions	24,904	7,867
Changes in Proportion and Differences Between	112	42,015
<b>Total</b>	<b>\$51,672</b>	<b>\$50,581</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,527)
<b>Total</b>	<b>(\$6,017)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,748

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$17,882)
2024	4,849
2025	(9,880)
2026	24,004
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,091</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,621	\$183,868	\$78,147

# PERF Net Pension Liability - Unaudited

## JEFFERSONVILLE FLOOD CONTROL DIST - 872000

<b>Net Pension Liability as of 2021</b>	<b>\$92,241</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,953
- Net Difference Between Projected and Actual Investment	142,457
- Change of Assumptions	(8,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,376)
Pension Expense/Income	(6,017)
Contributions	(35,748)
Total Activity in FY 2022	91,627
<b>Net Pension Liability as of 2022</b>	<b>\$183,868</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 873000  
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$9,035,069      Proportionate Share: 0.0015699

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,122,462	\$4,951,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,766	\$18,830
<b>Net Difference Between Projected and Actual</b>	611,031	0
<b>Change of Assumptions</b>	670,615	211,829
<b>Changes in Proportion and Differences Between</b>	58,597	99,498
<b>Total</b>	\$1,447,009	\$330,157

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$633,077
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	44,763
<b>Total</b>	\$677,840

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$989,900

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$213,379
<b>2024</b>	375,933
<b>2025</b>	(118,811)
<b>2026</b>	646,351
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,116,852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,364,391	\$4,951,201	\$2,104,352

# PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

<b>Net Pension Liability as of 2021</b>	<b>\$2,122,462</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,721
- Net Difference Between Projected and Actual Investment	3,366,854
- Change of Assumptions	(132,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151,695)
Pension Expense/Income	677,840
Contributions	(989,900)
Total Activity in FY 2022	2,828,739
<b>Net Pension Liability as of 2022</b>	<b>\$4,951,201</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 875000  
 Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,547,709      Proportionate Share: 0.0004427

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$581,342	\$1,396,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$30,107	\$5,310
<b>Net Difference Between Projected and Actual</b>	172,306	0
<b>Change of Assumptions</b>	189,109	59,734
<b>Changes in Proportion and Differences Between</b>	9,322	19,144
<b>Total</b>	\$400,844	\$84,188

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$178,523
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(32,861)
<b>Total</b>	\$145,662

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,503

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$48,490
<b>2024</b>	111,612
<b>2025</b>	(25,712)
<b>2026</b>	182,266
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$316,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,358,695	\$1,396,201	\$593,411

# PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

<b>Net Pension Liability as of 2021</b>	<b>\$581,342</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,521
- Net Difference Between Projected and Actual Investment	927,125
- Change of Assumptions	(32,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,518
Pension Expense/Income	145,662
Contributions	(284,503)
Total Activity in FY 2022	814,859
<b>Net Pension Liability as of 2022</b>	<b>\$1,396,201</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 876000  
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$32,185,513      Proportionate Share: 0.0055924

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,275,848	\$17,637,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$380,328	\$67,078
<b>Net Difference Between Projected and Actual</b>	2,176,653	0
<b>Change of Assumptions</b>	2,388,910	754,591
<b>Changes in Proportion and Differences Between</b>	616,699	34,864
<b>Total</b>	\$5,562,590	\$856,533

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,255,189
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	470,264
<b>Total</b>	\$2,725,453

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584,920

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,116,930
<b>2024</b>	1,586,562
<b>2025</b>	(299,912)
<b>2026</b>	2,302,477
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,706,057

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,796,177	\$17,637,490	\$7,496,260

# PERF Net Pension Liability - Unaudited

## TIPPECANOE COUNTY - 876000

<b>Net Pension Liability as of 2021</b>	<b>\$7,275,848</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209,672
- Net Difference Between Projected and Actual Investment	11,623,677
- Change of Assumptions	(391,187)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(221,053)
Pension Expense/Income	2,725,453
Contributions	(3,584,920)
Total Activity in FY 2022	10,361,642
<b>Net Pension Liability as of 2022</b>	<b>\$17,637,490</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 877000  
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$6,561,676      Proportionate Share: 0.0011401

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,572,306	\$3,595,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$77,536	\$13,675
<b>Net Difference Between Projected and Actual</b>	443,745	0
<b>Change of Assumptions</b>	487,017	153,835
<b>Changes in Proportion and Differences Between</b>	125,450	110,598
<b>Total</b>	\$1,133,748	\$278,108

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$459,756
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	58,541
<b>Total</b>	\$518,297

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$734,732

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$195,590
<b>2024</b>	285,973
<b>2025</b>	(95,320)
<b>2026</b>	469,397
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$855,640

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,074,426	\$3,595,684	\$1,528,232

# PERF Net Pension Liability - Unaudited

## WARSAW COMMUNITY SCHOOLS - 877000

<b>Net Pension Liability as of 2021</b>	<b>\$1,572,306</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,478
- Net Difference Between Projected and Actual Investment	2,485,241
- Change of Assumptions	(104,528)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182,378)
Pension Expense/Income	518,297
Contributions	(734,732)
Total Activity in FY 2022	2,023,378
<b>Net Pension Liability as of 2022</b>	<b>\$3,595,684</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 878000  
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$2,826,992      Proportionate Share: 0.0004912

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$761,086	\$1,549,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,406	\$5,892
Net Difference Between Projected and Actual	191,183	0
Change of Assumptions	209,826	66,278
Changes in Proportion and Differences Between	6,901	251,082
<b>Total</b>	<b>\$441,316</b>	<b>\$323,252</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(173,546)
<b>Total</b>	<b>\$24,535</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$316,128

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$70,106)
2024	59,933
2025	(73,999)
2026	202,236
2027	0
Thereafter	0
<b>Total</b>	<b>\$118,064</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,617,102	\$1,549,162	\$658,423

**PERF Net Pension Liability - Unaudited**  
**BROWN COUNTY SCHOOL CORPORATION - 878000**

<b>Net Pension Liability as of 2021</b>	<b>\$761,086</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,680
- Net Difference Between Projected and Actual Investment	1,179,384
- Change of Assumptions	(68,329)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,066)
Pension Expense/Income	24,535
Contributions	(316,128)
Total Activity in FY 2022	788,076
<b>Net Pension Liability as of 2022</b>	<b>\$1,549,162</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 879000  
 Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,184,451      Proportionate Share: 0.0002058

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$267,117	\$649,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,996	\$2,468
Net Difference Between Projected and Actual	80,101	0
Change of Assumptions	87,912	27,769
Changes in Proportion and Differences Between	7,960	43,250
<b>Total</b>	<b>\$189,969</b>	<b>\$73,487</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,298)
<b>Total</b>	<b>\$57,693</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,886

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,789)
2024	45,336
2025	(10,797)
2026	84,732
2027	0
Thereafter	0
<b>Total</b>	<b>\$116,482</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,096,498	\$649,059	\$275,862

# PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

<b>Net Pension Liability as of 2021</b>	<b>\$267,117</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,726
- Net Difference Between Projected and Actual Investment	426,928
- Change of Assumptions	(14,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,700
Pension Expense/Income	57,693
Contributions	(131,886)
Total Activity in FY 2022	381,942
<b>Net Pension Liability as of 2022</b>	<b>\$649,059</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 880000  
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$3,879,006      Proportionate Share: 0.0006740

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$842,011	\$2,125,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$45,837	\$8,084
<b>Net Difference Between Projected and Actual</b>	262,332	0
<b>Change of Assumptions</b>	287,913	90,944
<b>Changes in Proportion and Differences Between</b>	85,669	18,386
<b>Total</b>	\$681,751	\$117,414

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$271,797
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,260
<b>Total</b>	\$287,057

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$421,536

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$112,214
<b>2024</b>	199,141
<b>2025</b>	(24,514)
<b>2026</b>	277,496
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$564,337

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,591,056	\$2,125,683	\$903,455

# PERF Net Pension Liability - Unaudited

## SCHOOL TOWN OF HIGHLAND - 880000

<b>Net Pension Liability as of 2021</b>	<b>\$842,011</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,766
- Net Difference Between Projected and Actual Investment	1,355,606
- Change of Assumptions	(37,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,215
Pension Expense/Income	287,057
Contributions	(421,536)
Total Activity in FY 2022	1,283,672
<b>Net Pension Liability as of 2022</b>	<b>\$2,125,683</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 880002  
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 880002

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 881000  
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$1,078,341      Proportionate Share: 0.0001874

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$243,432	\$591,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,745	\$2,248
<b>Net Difference Between Projected and Actual</b>	72,939	0
<b>Change of Assumptions</b>	80,052	25,286
<b>Changes in Proportion and Differences Between</b>	11,722	1,002
<b>Total</b>	\$177,458	\$28,536

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$75,571
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(401)
<b>Total</b>	\$75,170

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,775

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$30,822
<b>2024</b>	50,719
<b>2025</b>	(9,774)
<b>2026</b>	77,155
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$148,922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$998,463	\$591,028	\$251,198

# PERF Net Pension Liability - Unaudited

## TAYLOR COMMUNITY SCHOOLS - 881000

<b>Net Pension Liability as of 2021</b>	<b>\$243,432</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,032
- Net Difference Between Projected and Actual Investment	389,013
- Change of Assumptions	(13,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,159
Pension Expense/Income	75,170
Contributions	(120,775)
Total Activity in FY 2022	347,596
<b>Net Pension Liability as of 2022</b>	<b>\$591,028</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 883000  
 Submission Unit Name: WHITLEY COUNTY

Wages: \$8,143,192      Proportionate Share: 0.0014149

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,888,373	\$4,462,357

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$96,225	\$16,971
<b>Net Difference Between Projected and Actual</b>	550,702	0
<b>Change of Assumptions</b>	604,404	190,915
<b>Changes in Proportion and Differences Between</b>	164,490	44,744
<b>Total</b>	\$1,415,821	\$252,630

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$570,572
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	180,648
<b>Total</b>	\$751,220

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$911,305

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$313,329
<b>2024</b>	361,033
<b>2025</b>	(93,706)
<b>2026</b>	582,535
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,163,191

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,538,554	\$4,462,357	\$1,896,584

# PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

<b>Net Pension Liability as of 2021</b>	<b>\$1,888,373</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,371
- Net Difference Between Projected and Actual Investment	3,002,582
- Change of Assumptions	(112,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208,673)
Pension Expense/Income	751,220
Contributions	(911,305)
Total Activity in FY 2022	2,573,984
<b>Net Pension Liability as of 2022</b>	<b>\$4,462,357</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 884000  
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$293,390      Proportionate Share: 0.0000510

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$75,398	\$160,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,468	\$612
Net Difference Between Projected and Actual	19,850	0
Change of Assumptions	21,786	6,882
Changes in Proportion and Differences Between	5,153	12,433
<b>Total</b>	<b>\$50,257</b>	<b>\$19,927</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,584
<b>Total</b>	<b>\$24,150</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,859

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,279
2024	9,307
2025	(6,251)
2026	20,995
2027	0
Thereafter	0
<b>Total</b>	<b>\$30,330</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$271,727	\$160,845	\$68,362

# PERF Net Pension Liability - Unaudited

## GARRETT PUBLIC LIBRARY - 884000

<b>Net Pension Liability as of 2021</b>	<b>\$75,398</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,782
- Net Difference Between Projected and Actual Investment	117,748
- Change of Assumptions	(6,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,288)
Pension Expense/Income	24,150
Contributions	(32,859)
Total Activity in FY 2022	85,447
<b>Net Pension Liability as of 2022</b>	<b>\$160,845</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 885000  
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$3,955,139      Proportionate Share: 0.0006872

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$907,540	\$2,167,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,735	\$8,243
Net Difference Between Projected and Actual	267,469	0
Change of Assumptions	293,552	92,725
Changes in Proportion and Differences Between	17,594	92,834
<b>Total</b>	<b>\$625,350</b>	<b>\$193,802</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,462)
<b>Total</b>	<b>\$204,658</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,310

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,106
2024	176,303
2025	(41,792)
2026	282,931
2027	0
Thereafter	0
<b>Total</b>	<b>\$431,548</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,661,386	\$2,167,313	\$921,148

# PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

<b>Net Pension Liability as of 2021</b>	<b>\$907,540</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,573
- Net Difference Between Projected and Actual Investment	1,445,827
- Change of Assumptions	(51,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,846
Pension Expense/Income	204,658
Contributions	(442,310)
Total Activity in FY 2022	1,259,773
<b>Net Pension Liability as of 2022</b>	<b>\$2,167,313</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 886000  
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$221,373      Proportionate Share: 0.0000385

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$53,423	\$121,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,618	\$462
<b>Net Difference Between Projected and Actual</b>	14,985	0
<b>Change of Assumptions</b>	16,446	5,195
<b>Changes in Proportion and Differences Between</b>	817	4,758
<b>Total</b>	\$34,866	\$10,415

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$15,525
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,046)
<b>Total</b>	\$13,479

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,794

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$3,878
<b>2024</b>	8,074
<b>2025</b>	(3,351)
<b>2026</b>	15,850
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$24,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$205,127	\$121,423	\$51,607

# PERF Net Pension Liability - Unaudited

## OAK HILL CEMETERY - 886000

<b>Net Pension Liability as of 2021</b>	<b>\$53,423</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,396
- Net Difference Between Projected and Actual Investment	84,350
- Change of Assumptions	(3,621)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,810)
Pension Expense/Income	13,479
Contributions	(24,794)
Total Activity in FY 2022	68,000
<b>Net Pension Liability as of 2022</b>	<b>\$121,423</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 887000  
 Submission Unit Name: ELKHART COUNTY

Wages: \$37,398,671      Proportionate Share: 0.0064983

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$8,579,853	\$20,494,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$441,936	\$77,944
<b>Net Difference Between Projected and Actual</b>	2,529,244	0
<b>Change of Assumptions</b>	2,775,884	876,825
<b>Changes in Proportion and Differences Between</b>	371,641	71,646
<b>Total</b>	\$6,118,705	\$1,026,415

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,620,502
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	470,250
<b>Total</b>	\$3,090,752

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,178,768

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,075,659
<b>2024</b>	1,736,336
<b>2025</b>	(395,154)
<b>2026</b>	2,675,449
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,092,290

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,622,791	\$20,494,546	\$8,710,562

# PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

<b>Net Pension Liability as of 2021</b>	<b>\$8,579,853</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241,850
- Net Difference Between Projected and Actual Investment	13,669,399
- Change of Assumptions	(489,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(419,074)
Pension Expense/Income	3,090,752
Contributions	(4,178,768)
Total Activity in FY 2022	11,914,693
<b>Net Pension Liability as of 2022</b>	<b>\$20,494,546</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 887001  
 Submission Unit Name: ELKHART COUNTY SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## ELKHART COUNTY SOLID WASTE MGMT DISTRICT - 887001

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 888000  
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$2,517,411      Proportionate Share: 0.0004374

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$518,839	\$1,379,486

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$29,747	\$5,246
<b>Net Difference Between Projected and Actual</b>	170,243	0
<b>Change of Assumptions</b>	186,845	59,019
<b>Changes in Proportion and Differences Between</b>	109,564	3,134
<b>Total</b>	\$496,399	\$67,399

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$176,386
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	40,810
<b>Total</b>	\$217,196

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,950

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$101,376
<b>2024</b>	150,974
<b>2025</b>	(3,435)
<b>2026</b>	180,085
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$429,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,330,457	\$1,379,486	\$586,307

# PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

<b>Net Pension Liability as of 2021</b>	<b>\$518,839</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,115
- Net Difference Between Projected and Actual Investment	843,908
- Change of Assumptions	(16,612)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,990
Pension Expense/Income	217,196
Contributions	(281,950)
Total Activity in FY 2022	860,647
<b>Net Pension Liability as of 2022</b>	<b>\$1,379,486</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 890000  
 Submission Unit Name: TOWN OF BREMEN

Wages: \$2,082,074      Proportionate Share: 0.0003618

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$467,784	\$1,141,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,605	\$4,340
<b>Net Difference Between Projected and Actual</b>	140,818	0
<b>Change of Assumptions</b>	154,550	48,818
<b>Changes in Proportion and Differences Between</b>	36,726	21,010
<b>Total</b>	\$356,699	\$74,168

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$145,899
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,296)
<b>Total</b>	\$134,603

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,192

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$46,235
<b>2024</b>	105,344
<b>2025</b>	(18,005)
<b>2026</b>	148,957
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$282,531

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,927,662	\$1,141,056	\$484,970

# PERF Net Pension Liability - Unaudited

## TOWN OF BREMEN - 890000

<b>Net Pension Liability as of 2021</b>	<b>\$467,784</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,605
- Net Difference Between Projected and Actual Investment	748,193
- Change of Assumptions	(24,493)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,556
Pension Expense/Income	134,603
Contributions	(233,192)
Total Activity in FY 2022	673,272
<b>Net Pension Liability as of 2022</b>	<b>\$1,141,056</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 891000  
 Submission Unit Name: FAYETTE COUNTY

Wages: \$4,697,479      Proportionate Share: 0.0008162

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,075,705	\$2,574,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$55,508	\$9,790
<b>Net Difference Between Projected and Actual</b>	317,678	0
<b>Change of Assumptions</b>	348,657	110,131
<b>Changes in Proportion and Differences Between</b>	97,234	5,558
<b>Total</b>	\$819,077	\$125,479

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$329,140
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	50,787
<b>Total</b>	\$379,927

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,551

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$169,221
<b>2024</b>	237,070
<b>2025</b>	(48,735)
<b>2026</b>	336,042
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$693,598

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,348,695	\$2,574,158	\$1,094,065

# PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

<b>Net Pension Liability as of 2021</b>	<b>\$1,075,705</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,405
- Net Difference Between Projected and Actual Investment	1,714,383
- Change of Assumptions	(60,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,774)
Pension Expense/Income	379,927
Contributions	(525,551)
Total Activity in FY 2022	1,498,453
<b>Net Pension Liability as of 2022</b>	<b>\$2,574,158</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 892000  
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,147,050      Proportionate Share: 0.0001993

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$250,274	\$628,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,554	\$2,390
<b>Net Difference Between Projected and Actual</b>	77,571	0
<b>Change of Assumptions</b>	85,135	26,892
<b>Changes in Proportion and Differences Between</b>	17,579	27,419
<b>Total</b>	\$193,839	\$56,701

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$80,370
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(24,841)
<b>Total</b>	\$55,529

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,720

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$14,105
<b>2024</b>	49,501
<b>2025</b>	(8,523)
<b>2026</b>	82,055
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$137,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,061,866	\$628,559	\$267,149

# PERF Net Pension Liability - Unaudited

## TOWN OF WALKERTON - 892000

<b>Net Pension Liability as of 2021</b>	<b>\$250,274</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,601
- Net Difference Between Projected and Actual Investment	402,529
- Change of Assumptions	(11,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,777
Pension Expense/Income	55,529
Contributions	(120,720)
Total Activity in FY 2022	378,285
<b>Net Pension Liability as of 2022</b>	<b>\$628,559</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 893000  
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$100,646      Proportionate Share: 0.0000175

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$37,896	\$55,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,190	\$210
Net Difference Between Projected and Actual	6,811	0
Change of Assumptions	7,475	2,361
Changes in Proportion and Differences Between	230	31,660
<b>Total</b>	<b>\$15,706</b>	<b>\$34,231</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,997)
<b>Total</b>	<b>(\$5,940)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,273

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$13,334)
2024	(5,531)
2025	(6,865)
2026	7,205
2027	0
Thereafter	0
<b>Total</b>	<b>(\$18,525)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,240	\$55,192	\$23,458

# PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

<b>Net Pension Liability as of 2021</b>	<b>\$37,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	441
- Net Difference Between Projected and Actual Investment	56,016
- Change of Assumptions	(5,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,512)
Pension Expense/Income	(5,940)
Contributions	(11,273)
Total Activity in FY 2022	17,296
<b>Net Pension Liability as of 2022</b>	<b>\$55,192</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 894000  
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$49,527      Proportionate Share: 0.0000086

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$11,185	\$27,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$585	\$103
Net Difference Between Projected and Actual	3,347	0
Change of Assumptions	3,674	1,160
Changes in Proportion and Differences Between	325	913
<b>Total</b>	<b>\$7,931</b>	<b>\$2,176</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,642)
<b>Total</b>	<b>\$1,826</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,547

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$616
2024	2,051
2025	(452)
2026	3,540
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,755</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,821	\$27,123	\$11,528

# PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

<b>Net Pension Liability as of 2021</b>	<b>\$11,185</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	322
- Net Difference Between Projected and Actual Investment	17,869
- Change of Assumptions	(600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,068
Pension Expense/Income	1,826
Contributions	(5,547)
Total Activity in FY 2022	15,938
<b>Net Pension Liability as of 2022</b>	<b>\$27,123</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 895000  
 Submission Unit Name: MADISON COUNTY

Wages: \$22,785,013      Proportionate Share: 0.0039590

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,190,888	\$12,486,021

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$269,244	\$47,486
<b>Net Difference Between Projected and Actual</b>	1,540,907	0
<b>Change of Assumptions</b>	1,691,169	534,194
<b>Changes in Proportion and Differences Between</b>	65,054	160,468
<b>Total</b>	\$3,566,374	\$742,148

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,596,505
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(111,097)
<b>Total</b>	\$1,485,408

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,524,341

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$433,727
<b>2024</b>	991,233
<b>2025</b>	(230,714)
<b>2026</b>	1,629,980
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,824,226

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,093,460	\$12,486,021	\$5,306,790

# PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

<b>Net Pension Liability as of 2021</b>	<b>\$5,190,888</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,862
- Net Difference Between Projected and Actual Investment	8,280,800
- Change of Assumptions	(288,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193,507
Pension Expense/Income	1,485,408
Contributions	(2,524,341)
Total Activity in FY 2022	7,295,133
<b>Net Pension Liability as of 2022</b>	<b>\$12,486,021</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 895001  
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$585,514 Proportionate Share: 0.0001017

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$107,110	\$320,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,916	\$1,220
Net Difference Between Projected and Actual	39,583	0
Change of Assumptions	43,443	13,723
Changes in Proportion and Differences Between	40,269	127,042
<b>Total</b>	<b>\$130,211</b>	<b>\$141,985</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,850)
<b>Total</b>	<b>(\$64,838)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,850

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$65,814)
2024	7,796
2025	4,374
2026	41,870
2027	0
Thereafter	0
<b>Total</b>	<b>(\$11,774)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$541,855	\$320,745	\$136,322

# PERF Net Pension Liability - Unaudited

## MADISON COUNTY JOB SOURCE - 895001

<b>Net Pension Liability as of 2021</b>	<b>\$107,110</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,172
- Net Difference Between Projected and Actual Investment	178,656
- Change of Assumptions	(98)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,593
Pension Expense/Income	(64,838)
Contributions	(64,850)
Total Activity in FY 2022	213,635
<b>Net Pension Liability as of 2022</b>	<b>\$320,745</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 896000  
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$509,455      Proportionate Share: 0.0000885

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$128,690	\$279,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,019	\$1,062
Net Difference Between Projected and Actual	34,446	0
Change of Assumptions	37,805	11,941
Changes in Proportion and Differences Between	1,375	42,033
<b>Total</b>	<b>\$79,645</b>	<b>\$55,036</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,107)
<b>Total</b>	<b>\$14,581</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,059

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$8,077)
2024	6,251
2025	(10,003)
2026	36,438
2027	0
Thereafter	0
<b>Total</b>	<b>\$24,609</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$471,526	\$279,114	\$118,629

# PERF Net Pension Liability - Unaudited

## MARION PUBLIC LIBRARY - 896000

<b>Net Pension Liability as of 2021</b>	<b>\$128,690</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,125
- Net Difference Between Projected and Actual Investment	201,538
- Change of Assumptions	(9,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,799)
Pension Expense/Income	14,581
Contributions	(57,059)
Total Activity in FY 2022	150,424
<b>Net Pension Liability as of 2022</b>	<b>\$279,114</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 897000  
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$3,375,220 Proportionate Share: 0.0005865

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$807,799	\$1,849,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,887	\$7,035
Net Difference Between Projected and Actual	228,275	0
Change of Assumptions	250,536	79,137
Changes in Proportion and Differences Between	12,824	58,787
<b>Total</b>	<b>\$531,522</b>	<b>\$144,959</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,359)
<b>Total</b>	<b>\$223,153</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,966

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$65,233
2024	128,486
2025	(48,627)
2026	241,471
2027	0
Thereafter	0
<b>Total</b>	<b>\$386,563</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,124,858	\$1,849,722	\$786,166

# PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

<b>Net Pension Liability as of 2021</b>	<b>\$807,799</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,352
- Net Difference Between Projected and Actual Investment	1,277,128
- Change of Assumptions	(53,482)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,262)
Pension Expense/Income	223,153
Contributions	(377,966)
Total Activity in FY 2022	1,041,923
<b>Net Pension Liability as of 2022</b>	<b>\$1,849,722</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 898000  
 Submission Unit Name: TOWN OF ALBION

Wages: \$1,012,385      Proportionate Share: 0.0001759

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$229,615	\$554,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,963	\$2,110
<b>Net Difference Between Projected and Actual</b>	68,463	0
<b>Change of Assumptions</b>	75,139	23,734
<b>Changes in Proportion and Differences Between</b>	24,960	653
<b>Total</b>	\$180,525	\$26,497

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$70,933
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,866
<b>Total</b>	\$88,799

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,387

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$38,556
<b>2024</b>	52,663
<b>2025</b>	(9,611)
<b>2026</b>	72,420
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$154,028

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$937,191	\$554,759	\$235,783

# PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

<b>Net Pension Liability as of 2021</b>	<b>\$229,615</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,584
- Net Difference Between Projected and Actual Investment	366,598
- Change of Assumptions	(12,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,933)
Pension Expense/Income	88,799
Contributions	(113,387)
Total Activity in FY 2022	325,144
<b>Net Pension Liability as of 2022</b>	<b>\$554,759</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 900000  
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$31,392,370      Proportionate Share: 0.0054546

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$7,264,795	\$17,202,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$370,957	\$65,425
Net Difference Between Projected and Actual	2,123,019	0
Change of Assumptions	2,330,046	735,997
Changes in Proportion and Differences Between	36,730	411,766
<b>Total</b>	<b>\$4,860,752</b>	<b>\$1,213,188</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,199,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(160,840)
<b>Total</b>	<b>\$2,038,780</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,465,879

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$460,692
2024	1,305,699
2025	(364,570)
2026	2,245,743
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,647,564</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,061,982	\$17,202,892	\$7,311,548

# PERF Net Pension Liability - Unaudited

## VANDERBURGH COUNTY - 900000

<b>Net Pension Liability as of 2021</b>	<b>\$7,264,795</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,111
- Net Difference Between Projected and Actual Investment	11,555,692
- Change of Assumptions	(428,381)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,774
Pension Expense/Income	2,038,780
Contributions	(3,465,879)
Total Activity in FY 2022	9,938,097
<b>Net Pension Liability as of 2022</b>	<b>\$17,202,892</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 901000  
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,180,772      Proportionate Share: 0.0003789

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$503,970	\$1,194,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,768	\$4,545
Net Difference Between Projected and Actual	147,474	0
Change of Assumptions	161,855	51,126
Changes in Proportion and Differences Between	11,214	15,493
<b>Total</b>	<b>\$346,311</b>	<b>\$71,164</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,507
<b>Total</b>	<b>\$164,302</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,299

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$47,843
2024	95,870
2025	(24,563)
2026	155,997
2027	0
Thereafter	0
<b>Total</b>	<b>\$275,147</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,018,770	\$1,194,987	\$507,892

# PERF Net Pension Liability - Unaudited

## TOWN OF GRIFFITH - 901000

<b>Net Pension Liability as of 2021</b>	<b>\$503,970</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,049
- Net Difference Between Projected and Actual Investment	801,833
- Change of Assumptions	(29,570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,298)
Pension Expense/Income	164,302
Contributions	(243,299)
Total Activity in FY 2022	691,017
<b>Net Pension Liability as of 2022</b>	<b>\$1,194,987</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 902000  
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$687,926      Proportionate Share: 0.0001195

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$157,902	\$376,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,127	\$1,433
<b>Net Difference Between Projected and Actual</b>	46,511	0
<b>Change of Assumptions</b>	51,047	16,124
<b>Changes in Proportion and Differences Between</b>	3,442	1,412
<b>Total</b>	\$109,127	\$18,969

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$48,190
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,115
<b>Total</b>	\$49,305

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,264

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,475
<b>2024</b>	29,912
<b>2025</b>	(7,428)
<b>2026</b>	49,199
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$90,158

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$636,693	\$376,883	\$160,182

# PERF Net Pension Liability - Unaudited

## HUNTINGTON PUBLIC LIBRARY - 902000

<b>Net Pension Liability as of 2021</b>	<b>\$157,902</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,446
- Net Difference Between Projected and Actual Investment	251,532
- Change of Assumptions	(9,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,003)
Pension Expense/Income	49,305
Contributions	(76,264)
Total Activity in FY 2022	218,981
<b>Net Pension Liability as of 2022</b>	<b>\$376,883</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 903000  
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$695,786      Proportionate Share: 0.0001209

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$157,112	\$381,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,222	\$1,450
Net Difference Between Projected and Actual	47,056	0
Change of Assumptions	51,645	16,313
Changes in Proportion and Differences Between	4,878	5,414
<b>Total</b>	<b>\$111,801</b>	<b>\$23,177</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,338)
<b>Total</b>	<b>\$39,416</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,928

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,206
2024	31,971
2025	(6,329)
2026	49,776
2027	0
Thereafter	0
<b>Total</b>	<b>\$88,624</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$644,152	\$381,298	\$162,059

# PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

<b>Net Pension Liability as of 2021</b>	<b>\$157,112</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,535
- Net Difference Between Projected and Actual Investment	251,052
- Change of Assumptions	(8,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,517
Pension Expense/Income	39,416
Contributions	(77,928)
Total Activity in FY 2022	224,186
<b>Net Pension Liability as of 2022</b>	<b>\$381,298</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 904000  
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$4,450,831      Proportionate Share: 0.0007734

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$936,884	\$2,439,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$52,597	\$9,277
<b>Net Difference Between Projected and Actual</b>	301,020	0
<b>Change of Assumptions</b>	330,374	104,356
<b>Changes in Proportion and Differences Between</b>	202,835	2,725
<b>Total</b>	\$886,826	\$116,358

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$311,881
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	134,095
<b>Total</b>	\$445,976

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$496,689

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$206,246
<b>2024</b>	259,886
<b>2025</b>	(14,084)
<b>2026</b>	318,420
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$770,468

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,120,657	\$2,439,174	\$1,036,694

# PERF Net Pension Liability - Unaudited

## WA-NEE COMMUNITY SCHOOLS - 904000

<b>Net Pension Liability as of 2021</b>	<b>\$936,884</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,983
- Net Difference Between Projected and Actual Investment	1,517,478
- Change of Assumptions	(34,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,341
Pension Expense/Income	445,976
Contributions	(496,689)
Total Activity in FY 2022	1,502,290
<b>Net Pension Liability as of 2022</b>	<b>\$2,439,174</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 905000  
 Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,721,691      Proportionate Share: 0.0004729

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$591,210	\$1,491,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,161	\$5,672
Net Difference Between Projected and Actual	184,060	0
Change of Assumptions	202,009	63,809
Changes in Proportion and Differences Between	51,911	17,759
<b>Total</b>	<b>\$470,141</b>	<b>\$87,240</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,701
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,977)
<b>Total</b>	<b>\$179,724</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,771

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$69,594
2024	134,212
2025	(15,604)
2026	194,699
2027	0
Thereafter	0
<b>Total</b>	<b>\$382,901</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,519,600	\$1,491,447	\$633,893

# PERF Net Pension Liability - Unaudited

## EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

<b>Net Pension Liability as of 2021</b>	<b>\$591,210</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,073
- Net Difference Between Projected and Actual Investment	951,693
- Change of Assumptions	(26,386)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,904
Pension Expense/Income	179,724
Contributions	(304,771)
Total Activity in FY 2022	900,237
<b>Net Pension Liability as of 2022</b>	<b>\$1,491,447</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 906000  
 Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$7,179,764      Proportionate Share: 0.0012475

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,636,915	\$3,934,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$84,840	\$14,963
<b>Net Difference Between Projected and Actual</b>	485,547	0
<b>Change of Assumptions</b>	532,896	168,327
<b>Changes in Proportion and Differences Between</b>	88,140	4,662
<b>Total</b>	\$1,191,423	\$187,952

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$503,066
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	49,839
<b>Total</b>	\$552,905

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$804,134

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$228,221
<b>2024</b>	333,119
<b>2025</b>	(71,485)
<b>2026</b>	513,616
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,003,471

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,646,651	\$3,934,405	\$1,672,195

# PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

<b>Net Pension Liability as of 2021</b>	<b>\$1,636,915</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,574
- Net Difference Between Projected and Actual Investment	2,610,931
- Change of Assumptions	(91,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,658)
Pension Expense/Income	552,905
Contributions	(804,134)
Total Activity in FY 2022	2,297,490
<b>Net Pension Liability as of 2022</b>	<b>\$3,934,405</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 907000  
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$12,606,592      Proportionate Share: 0.0021905

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,794,071	\$6,908,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$148,972	\$26,274
<b>Net Difference Between Projected and Actual</b>	852,578	0
<b>Change of Assumptions</b>	935,718	295,567
<b>Changes in Proportion and Differences Between</b>	158,929	235,312
<b>Total</b>	\$2,096,197	\$557,153

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$883,340
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(149,157)
<b>Total</b>	\$734,183

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,403,668

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$231,379
<b>2024</b>	501,464
<b>2025</b>	(95,663)
<b>2026</b>	901,864
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,539,044

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,670,933	\$6,908,469	\$2,936,227

# PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

<b>Net Pension Liability as of 2021</b>	<b>\$2,794,071</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,922
- Net Difference Between Projected and Actual Investment	4,480,424
- Change of Assumptions	(137,684)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	358,221
Pension Expense/Income	734,183
Contributions	(1,403,668)
Total Activity in FY 2022	4,114,398
<b>Net Pension Liability as of 2022</b>	<b>\$6,908,469</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 908000  
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$17,138,675      Proportionate Share: 0.0029780

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,871,092	\$9,392,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$202,528	\$35,719
<b>Net Difference Between Projected and Actual</b>	1,159,086	0
<b>Change of Assumptions</b>	1,272,115	401,826
<b>Changes in Proportion and Differences Between</b>	102,181	374,705
<b>Total</b>	\$2,735,910	\$812,250

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,200,907
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(200,936)
<b>Total</b>	\$999,971

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,906,775

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$214,656
<b>2024</b>	641,737
<b>2025</b>	(158,822)
<b>2026</b>	1,226,089
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,923,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,866,715	\$9,392,112	\$3,991,821

# PERF Net Pension Liability - Unaudited

## CARMEL-CLAY SCHOOLS - 908000

<b>Net Pension Liability as of 2021</b>	<b>\$3,871,092</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,700
- Net Difference Between Projected and Actual Investment	6,185,346
- Change of Assumptions	(207,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	338,153
Pension Expense/Income	999,971
Contributions	(1,906,775)
Total Activity in FY 2022	5,521,020
<b>Net Pension Liability as of 2022</b>	<b>\$9,392,112</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 909000  
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,597,250      Proportionate Share: 0.0006250

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$780,298	\$1,971,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$42,505	\$7,497
<b>Net Difference Between Projected and Actual</b>	243,260	0
<b>Change of Assumptions</b>	266,982	84,332
<b>Changes in Proportion and Differences Between</b>	66,658	44,120
<b>Total</b>	\$619,405	\$135,949

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$252,037
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,326)
<b>Total</b>	\$234,711

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$396,650

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$83,670
<b>2024</b>	163,870
<b>2025</b>	(21,407)
<b>2026</b>	257,323
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$483,456

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,329,985	\$1,971,145	\$837,773

# PERF Net Pension Liability - Unaudited

## TOWN OF HIGHLAND - 909000

<b>Net Pension Liability as of 2021</b>	<b>\$780,298</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,900
- Net Difference Between Projected and Actual Investment	1,256,405
- Change of Assumptions	(34,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,056
Pension Expense/Income	234,711
Contributions	(396,650)
Total Activity in FY 2022	1,190,847
<b>Net Pension Liability as of 2022</b>	<b>\$1,971,145</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 910000  
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$319,588      Proportionate Share: 0.0000555

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$73,687	\$175,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,774	\$666
<b>Net Difference Between Projected and Actual</b>	21,602	0
<b>Change of Assumptions</b>	23,708	7,489
<b>Changes in Proportion and Differences Between</b>	18,719	1,215
<b>Total</b>	\$67,803	\$9,370

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,381
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,317
<b>Total</b>	\$49,698

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,802

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$22,264
<b>2024</b>	16,834
<b>2025</b>	(3,513)
<b>2026</b>	22,848
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$58,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,703	\$175,038	\$74,394

**PERF Net Pension Liability - Unaudited**  
**PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000**

<b>Net Pension Liability as of 2021</b>	<b>\$73,687</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,059
- Net Difference Between Projected and Actual Investment	117,278
- Change of Assumptions	(4,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,588)
Pension Expense/Income	49,698
Contributions	(35,802)
Total Activity in FY 2022	101,351
<b>Net Pension Liability as of 2022</b>	<b>\$175,038</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 911000  
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$257,350 Proportionate Share: 0.0000447

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$45,792	\$140,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,040	\$536
<b>Net Difference Between Projected and Actual</b>	17,398	0
<b>Change of Assumptions</b>	19,095	6,031
<b>Changes in Proportion and Differences Between</b>	21,502	3,822
<b>Total</b>	\$61,035	\$10,389

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,026
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,907
<b>Total</b>	\$23,933

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,823

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$12,993
<b>2024</b>	16,758
<b>2025</b>	2,491
<b>2026</b>	18,404
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$50,646

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$238,161	\$140,976	\$59,918

# PERF Net Pension Liability - Unaudited

## BREMEN PUBLIC LIBRARY - 911000

<b>Net Pension Liability as of 2021</b>	<b>\$45,792</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,852
- Net Difference Between Projected and Actual Investment	76,854
- Change of Assumptions	317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,051
Pension Expense/Income	23,933
Contributions	(28,823)
Total Activity in FY 2022	95,184
<b>Net Pension Liability as of 2022</b>	<b>\$140,976</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 912000  
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$4,147,384      Proportionate Share: 0.0007206

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$920,567	\$2,272,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$49,007	\$8,643
<b>Net Difference Between Projected and Actual</b>	280,469	0
<b>Change of Assumptions</b>	307,819	97,232
<b>Changes in Proportion and Differences Between</b>	51,443	70,459
<b>Total</b>	\$688,738	\$176,334

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$290,589
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(60,151)
<b>Total</b>	\$230,438

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,507

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$69,240
<b>2024</b>	177,969
<b>2025</b>	(31,487)
<b>2026</b>	296,682
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$512,404

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,839,340	\$2,272,651	\$965,919

# PERF Net Pension Liability - Unaudited

## TOWN OF CLARKSVILLE - 912000

<b>Net Pension Liability as of 2021</b>	<b>\$920,567</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,259
- Net Difference Between Projected and Actual Investment	1,475,741
- Change of Assumptions	(45,687)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,840
Pension Expense/Income	230,438
Contributions	(464,507)
Total Activity in FY 2022	1,352,084
<b>Net Pension Liability as of 2022</b>	<b>\$2,272,651</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 913000  
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$983,286      Proportionate Share: 0.0001709

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$216,062	\$538,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,623	\$2,050
Net Difference Between Projected and Actual	66,517	0
Change of Assumptions	73,003	23,060
Changes in Proportion and Differences Between	22,319	620
<b>Total</b>	<b>\$173,462</b>	<b>\$25,730</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(942)
<b>Total</b>	<b>\$67,975</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,128

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,811
2024	51,144
2025	(6,585)
2026	70,362
2027	0
Thereafter	0
<b>Total</b>	<b>\$147,732</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$910,551	\$538,990	\$229,081

# PERF Net Pension Liability - Unaudited

## CLARKSVILLE SEWAGE DEPARTMENT - 913000

<b>Net Pension Liability as of 2021</b>	<b>\$216,062</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,497
- Net Difference Between Projected and Actual Investment	347,054
- Change of Assumptions	(10,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,736
Pension Expense/Income	67,975
Contributions	(110,128)
Total Activity in FY 2022	322,928
<b>Net Pension Liability as of 2022</b>	<b>\$538,990</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 914000  
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,633,436 Proportionate Share: 0.0002838

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$343,699	\$895,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,301	\$3,404
<b>Net Difference Between Projected and Actual</b>	110,460	0
<b>Change of Assumptions</b>	121,231	38,294
<b>Changes in Proportion and Differences Between</b>	61,731	1,372
<b>Total</b>	\$312,723	\$43,070

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$114,445
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	43,130
<b>Total</b>	\$157,575

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,945

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$63,165
<b>2024</b>	94,641
<b>2025</b>	(4,998)
<b>2026</b>	116,845
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$269,653

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,512,080	\$895,058	\$380,416

**PERF Net Pension Liability - Unaudited**  
**CLINTON CENTRAL SCHOOL CORPORATION - 914000**

<b>Net Pension Liability as of 2021</b>	<b>\$343,699</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,004
- Net Difference Between Projected and Actual Investment	556,722
- Change of Assumptions	(12,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,748
Pension Expense/Income	157,575
Contributions	(182,945)
Total Activity in FY 2022	551,359
<b>Net Pension Liability as of 2022</b>	<b>\$895,058</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 915000  
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$523,568      Proportionate Share: 0.0000910

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$111,979	\$286,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,189	\$1,091
<b>Net Difference Between Projected and Actual</b>	35,419	0
<b>Change of Assumptions</b>	38,873	12,279
<b>Changes in Proportion and Differences Between</b>	63,523	22,573
<b>Total</b>	\$144,004	\$35,943

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,697
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,730
<b>Total</b>	\$39,427

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,374

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$22,669
<b>2024</b>	50,280
<b>2025</b>	(2,356)
<b>2026</b>	37,468
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$108,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$484,846	\$286,999	\$121,980

# PERF Net Pension Liability - Unaudited

## CRAWFORDSVILLE PUBLIC LIBRARY - 915000

<b>Net Pension Liability as of 2021</b>	<b>\$111,979</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,504
- Net Difference Between Projected and Actual Investment	180,813
- Change of Assumptions	(4,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,229
Pension Expense/Income	39,427
Contributions	(58,374)
Total Activity in FY 2022	175,020
<b>Net Pension Liability as of 2022</b>	<b>\$286,999</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 916000  
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$5,347,168      Proportionate Share: 0.0009291

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,156,499	\$2,930,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$63,186	\$11,144
<b>Net Difference Between Projected and Actual</b>	361,621	0
<b>Change of Assumptions</b>	396,884	125,365
<b>Changes in Proportion and Differences Between</b>	141,317	10,255
<b>Total</b>	\$963,008	\$146,764

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$374,669
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	61,674
<b>Total</b>	\$436,343

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,729

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$182,793
<b>2024</b>	281,180
<b>2025</b>	(30,252)
<b>2026</b>	382,523
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$816,244

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,950,223	\$2,930,225	\$1,245,400

# PERF Net Pension Liability - Unaudited

## MADISON CONSOLIDATED SCHOOLS - 916000

<b>Net Pension Liability as of 2021</b>	<b>\$1,156,499</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,578
- Net Difference Between Projected and Actual Investment	1,863,229
- Change of Assumptions	(50,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,741
Pension Expense/Income	436,343
Contributions	(590,729)
Total Activity in FY 2022	1,773,726
<b>Net Pension Liability as of 2022</b>	<b>\$2,930,225</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 917000  
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$4,297,458      Proportionate Share: 0.0007467

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$865,828	\$2,354,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$50,782	\$8,956
<b>Net Difference Between Projected and Actual</b>	290,628	0
<b>Change of Assumptions</b>	318,968	100,753
<b>Changes in Proportion and Differences Between</b>	181,392	46,714
<b>Total</b>	\$841,770	\$156,423

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$301,114
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	106,502
<b>Total</b>	\$407,616

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$481,316

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$138,669
<b>2024</b>	237,303
<b>2025</b>	1,947
<b>2026</b>	307,428
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$685,347

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,978,400	\$2,354,966	\$1,000,904

**PERF Net Pension Liability - Unaudited**  
**NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000**

<b>Net Pension Liability as of 2021</b>	<b>\$865,828</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,500
- Net Difference Between Projected and Actual Investment	1,414,826
- Change of Assumptions	(22,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,333
Pension Expense/Income	407,616
Contributions	(481,316)
Total Activity in FY 2022	1,489,138
<b>Net Pension Liability as of 2022</b>	<b>\$2,354,966</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 918000  
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$3,006,641 Proportionate Share: 0.0005224

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$749,244	\$1,647,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,527	\$6,266
Net Difference Between Projected and Actual	203,327	0
Change of Assumptions	223,154	70,488
Changes in Proportion and Differences Between	56,792	105,277
<b>Total</b>	<b>\$518,800</b>	<b>\$182,031</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,015)
<b>Total</b>	<b>\$190,648</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$335,229

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$55,395
2024	121,558
2025	(55,265)
2026	215,081
2027	0
Thereafter	0
<b>Total</b>	<b>\$336,769</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,783,335	\$1,647,562	\$700,244

# PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

<b>Net Pension Liability as of 2021</b>	<b>\$749,244</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,595
- Net Difference Between Projected and Actual Investment	1,176,151
- Change of Assumptions	(55,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,933)
Pension Expense/Income	190,648
Contributions	(335,229)
Total Activity in FY 2022	898,318
<b>Net Pension Liability as of 2022</b>	<b>\$1,647,562</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 919000  
 Submission Unit Name: GREENE COUNTY

Wages: \$8,815,398      Proportionate Share: 0.0015317

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,004,299	\$4,830,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,168	\$18,372
Net Difference Between Projected and Actual	596,163	0
Change of Assumptions	654,297	206,675
Changes in Proportion and Differences Between	219,924	6,047
<b>Total</b>	<b>\$1,574,552</b>	<b>\$231,094</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$617,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	201,665
<b>Total</b>	<b>\$819,338</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$987,318

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$343,484
2024	454,950
2025	(85,598)
2026	630,622
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,343,458</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,160,862	\$4,830,724	\$2,053,147

# PERF Net Pension Liability - Unaudited

## GREENE COUNTY - 919000

<b>Net Pension Liability as of 2021</b>	<b>\$2,004,299</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,263
- Net Difference Between Projected and Actual Investment	3,198,562
- Change of Assumptions	(110,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151,070)
Pension Expense/Income	819,338
Contributions	(987,318)
Total Activity in FY 2022	2,826,425
<b>Net Pension Liability as of 2022</b>	<b>\$4,830,724</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 921000  
 Submission Unit Name: CITY OF TELL CITY

Wages: \$2,289,174      Proportionate Share: 0.0003978

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$522,655	\$1,254,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,054	\$4,771
<b>Net Difference Between Projected and Actual</b>	154,830	0
<b>Change of Assumptions</b>	169,929	53,676
<b>Changes in Proportion and Differences Between</b>	53,258	8,000
<b>Total</b>	\$405,071	\$66,447

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$160,417
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,219
<b>Total</b>	\$176,636

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,343

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$77,584
<b>2024</b>	121,706
<b>2025</b>	(24,447)
<b>2026</b>	163,781
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$338,624

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,119,469	\$1,254,594	\$533,226

# PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

<b>Net Pension Liability as of 2021</b>	<b>\$522,655</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,843
- Net Difference Between Projected and Actual Investment	833,449
- Change of Assumptions	(29,248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,398)
Pension Expense/Income	176,636
Contributions	(249,343)
Total Activity in FY 2022	731,939
<b>Net Pension Liability as of 2022</b>	<b>\$1,254,594</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 924000  
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$71,808      Proportionate Share: 0.0000125

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,974	\$39,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$850	\$150
<b>Net Difference Between Projected and Actual</b>	4,865	0
<b>Change of Assumptions</b>	5,340	1,687
<b>Changes in Proportion and Differences Between</b>	3,515	815
<b>Total</b>	\$14,570	\$2,652

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,041
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,567
<b>Total</b>	\$11,608

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,044

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$4,595
<b>2024</b>	3,121
<b>2025</b>	(943)
<b>2026</b>	5,145
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,600	\$39,423	\$16,755

# PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

<b>Net Pension Liability as of 2021</b>	<b>\$16,974</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	458
- Net Difference Between Projected and Actual Investment	26,905
- Change of Assumptions	(1,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,406)
Pension Expense/Income	11,608
Contributions	(8,044)
Total Activity in FY 2022	22,449
<b>Net Pension Liability as of 2022</b>	<b>\$39,423</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 925000  
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$12,476,092      Proportionate Share: 0.0021678

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,832,099	\$6,836,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$147,428	\$26,002
<b>Net Difference Between Projected and Actual</b>	843,743	0
<b>Change of Assumptions</b>	926,021	292,505
<b>Changes in Proportion and Differences Between</b>	147,196	12,103
<b>Total</b>	\$2,064,388	\$330,610

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$874,186
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	66,844
<b>Total</b>	\$941,030

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,388,380

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$366,452
<b>2024</b>	595,920
<b>2025</b>	(121,109)
<b>2026</b>	892,515
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,733,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,549,988	\$6,836,877	\$2,905,799

# PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

<b>Net Pension Liability as of 2021</b>	<b>\$2,832,099</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,109
- Net Difference Between Projected and Actual Investment	4,520,965
- Change of Assumptions	(154,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,959
Pension Expense/Income	941,030
Contributions	(1,388,380)
Total Activity in FY 2022	4,004,778
<b>Net Pension Liability as of 2022</b>	<b>\$6,836,877</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 926000  
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$1,995,352      Proportionate Share: 0.0003467

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$463,047	\$1,093,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,578	\$4,158
Net Difference Between Projected and Actual	134,941	0
Change of Assumptions	148,100	46,781
Changes in Proportion and Differences Between	16,052	25,179
<b>Total</b>	<b>\$322,671</b>	<b>\$76,118</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,810
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,255)
<b>Total</b>	<b>\$123,555</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,479

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,482
2024	89,583
2025	(23,253)
2026	142,741
2027	0
Thereafter	0
<b>Total</b>	<b>\$246,553</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,847,210	\$1,093,434	\$464,730

# PERF Net Pension Liability - Unaudited

## TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

<b>Net Pension Liability as of 2021</b>	<b>\$463,047</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,828
- Net Difference Between Projected and Actual Investment	736,165
- Change of Assumptions	(27,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,906
Pension Expense/Income	123,555
Contributions	(222,479)
Total Activity in FY 2022	630,387
<b>Net Pension Liability as of 2022</b>	<b>\$1,093,434</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 927000  
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$3,755,774      Proportionate Share: 0.0006526

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$942,542	\$2,058,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,382	\$7,828
Net Difference Between Projected and Actual	254,003	0
Change of Assumptions	278,772	88,056
Changes in Proportion and Differences Between	9,093	135,132
<b>Total</b>	<b>\$586,250</b>	<b>\$231,016</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,542)
<b>Total</b>	<b>\$212,625</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$420,646

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,857
2024	120,939
2025	(71,248)
2026	268,686
2027	0
Thereafter	0
<b>Total</b>	<b>\$355,234</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,477,038	\$2,058,191	\$874,769

# PERF Net Pension Liability - Unaudited

## WESTERN SCHOOL CORPORATION - 927000

<b>Net Pension Liability as of 2021</b>	<b>\$942,542</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,136
- Net Difference Between Projected and Actual Investment	1,477,807
- Change of Assumptions	(71,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,597)
Pension Expense/Income	212,625
Contributions	(420,646)
Total Activity in FY 2022	1,115,649
<b>Net Pension Liability as of 2022</b>	<b>\$2,058,191</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 928000  
 Submission Unit Name: CASS COUNTY

Wages: \$8,272,717      Proportionate Share: 0.0014374

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,711,655	\$4,533,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$97,755	\$17,241
<b>Net Difference Between Projected and Actual</b>	559,459	0
<b>Change of Assumptions</b>	614,015	193,951
<b>Changes in Proportion and Differences Between</b>	290,480	54,083
<b>Total</b>	\$1,561,709	\$265,275

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$579,645
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	79,353
<b>Total</b>	\$658,998

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$919,888

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$254,930
<b>2024</b>	464,896
<b>2025</b>	(15,190)
<b>2026</b>	591,798
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,296,434

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,658,434	\$4,533,318	\$1,926,744

# PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

<b>Net Pension Liability as of 2021</b>	<b>\$1,711,655</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,147
- Net Difference Between Projected and Actual Investment	2,781,886
- Change of Assumptions	(56,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	300,960
Pension Expense/Income	658,998
Contributions	(919,888)
Total Activity in FY 2022	2,821,663
<b>Net Pension Liability as of 2022</b>	<b>\$4,533,318</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 928001  
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$75,458      Proportionate Share: 0.0000131

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,843	\$41,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$891	\$157
<b>Net Difference Between Projected and Actual</b>	5,099	0
<b>Change of Assumptions</b>	5,596	1,768
<b>Changes in Proportion and Differences Between</b>	3,389	48
<b>Total</b>	\$14,975	\$1,973

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,283
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,239
<b>Total</b>	\$11,522

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,451

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,593
<b>2024</b>	3,629
<b>2025</b>	(614)
<b>2026</b>	5,394
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$13,002

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,796	\$41,315	\$17,560

# PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

<b>Net Pension Liability as of 2021</b>	<b>\$16,843</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	494
- Net Difference Between Projected and Actual Investment	26,968
- Change of Assumptions	(861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,200)
Pension Expense/Income	11,522
Contributions	(8,451)
Total Activity in FY 2022	24,472
<b>Net Pension Liability as of 2022</b>	<b>\$41,315</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 928002  
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$45,340      Proportionate Share: 0.0000079

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,053	\$24,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$537	\$95
<b>Net Difference Between Projected and Actual</b>	3,075	0
<b>Change of Assumptions</b>	3,375	1,066
<b>Changes in Proportion and Differences Between</b>	587	1,525
<b>Total</b>	\$7,574	\$2,686

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,186
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(397)
<b>Total</b>	\$2,789

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,078

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$685
<b>2024</b>	1,674
<b>2025</b>	(725)
<b>2026</b>	3,254
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,888

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,091	\$24,915	\$10,589

# PERF Net Pension Liability - Unaudited

## CASS COUNTY SOLID WASTE DISTRICT - 928002

<b>Net Pension Liability as of 2021</b>	<b>\$11,053</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	285
- Net Difference Between Projected and Actual Investment	17,426
- Change of Assumptions	(768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(792)
Pension Expense/Income	2,789
Contributions	(5,078)
Total Activity in FY 2022	13,862
<b>Net Pension Liability as of 2022</b>	<b>\$24,915</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 929000  
 Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$5,597,792      Proportionate Share: 0.0009727

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,197,816	\$3,067,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$66,151	\$11,667
<b>Net Difference Between Projected and Actual</b>	378,591	0
<b>Change of Assumptions</b>	415,509	131,248
<b>Changes in Proportion and Differences Between</b>	135,170	66,152
<b>Total</b>	\$995,421	\$209,067

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$392,251
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,710
<b>Total</b>	\$420,961

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$623,344

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$148,476
<b>2024</b>	263,033
<b>2025</b>	(25,630)
<b>2026</b>	400,475
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$786,354

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,182,523	\$3,067,732	\$1,303,843

# PERF Net Pension Liability - Unaudited

## WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

<b>Net Pension Liability as of 2021</b>	<b>\$1,197,816</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,432
- Net Difference Between Projected and Actual Investment	1,933,846
- Change of Assumptions	(49,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,217
Pension Expense/Income	420,961
Contributions	(623,344)
Total Activity in FY 2022	1,869,916
<b>Net Pension Liability as of 2022</b>	<b>\$3,067,732</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 930000  
 Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$1,113,792      Proportionate Share: 0.0001935

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$233,431	\$610,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,160	\$2,321
<b>Net Difference Between Projected and Actual</b>	75,313	0
<b>Change of Assumptions</b>	82,658	26,109
<b>Changes in Proportion and Differences Between</b>	36,059	14,496
<b>Total</b>	\$207,190	\$42,926

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$78,031
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,471
<b>Total</b>	\$91,502

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,744

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$33,114
<b>2024</b>	54,532
<b>2025</b>	(3,049)
<b>2026</b>	79,667
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$164,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,030,964	\$610,266	\$259,375

**PERF Net Pension Liability - Unaudited**  
**MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000**

<b>Net Pension Liability as of 2021</b>	<b>\$233,431</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,516
- Net Difference Between Projected and Actual Investment	378,402
- Change of Assumptions	(8,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,595
Pension Expense/Income	91,502
Contributions	(124,744)
Total Activity in FY 2022	376,835
<b>Net Pension Liability as of 2022</b>	<b>\$610,266</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 932000  
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$814,046      Proportionate Share: 0.0001414

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$187,508	\$445,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,616	\$1,696
<b>Net Difference Between Projected and Actual</b>	55,035	0
<b>Change of Assumptions</b>	60,402	19,079
<b>Changes in Proportion and Differences Between</b>	1,924	31,926
<b>Total</b>	\$126,977	\$52,701

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$57,021
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(23,363)
<b>Total</b>	\$33,658

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,173

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$1,571)
<b>2024</b>	26,500
<b>2025</b>	(8,869)
<b>2026</b>	58,216
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$74,276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$753,376	\$445,952	\$189,538

**PERF Net Pension Liability - Unaudited**  
**RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000**

<b>Net Pension Liability as of 2021</b>	<b>\$187,508</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,251
- Net Difference Between Projected and Actual Investment	298,497
- Change of Assumptions	(10,877)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,088
Pension Expense/Income	33,658
Contributions	(91,173)
Total Activity in FY 2022	258,444
<b>Net Pension Liability as of 2022</b>	<b>\$445,952</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 933000  
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$841,706      Proportionate Share: 0.0001463

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$191,193	\$461,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,950	\$1,755
<b>Net Difference Between Projected and Actual</b>	56,942	0
<b>Change of Assumptions</b>	62,495	19,740
<b>Changes in Proportion and Differences Between</b>	21,351	629
<b>Total</b>	\$150,738	\$22,124

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$58,997
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	22,422
<b>Total</b>	\$81,419

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,395

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$36,295
<b>2024</b>	40,340
<b>2025</b>	(8,256)
<b>2026</b>	60,235
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$128,614

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$779,483	\$461,406	\$196,106

# PERF Net Pension Liability - Unaudited

## TOWN OF CENTERVILLE - 933000

<b>Net Pension Liability as of 2021</b>	<b>\$191,193</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,474
- Net Difference Between Projected and Actual Investment	305,188
- Change of Assumptions	(10,471)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,002)
Pension Expense/Income	81,419
Contributions	(93,395)
Total Activity in FY 2022	270,213
<b>Net Pension Liability as of 2022</b>	<b>\$461,406</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 934000  
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$7,149,372      Proportionate Share: 0.0012423

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,556,911	\$3,918,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$84,486	\$14,901
<b>Net Difference Between Projected and Actual</b>	483,523	0
<b>Change of Assumptions</b>	530,674	167,625
<b>Changes in Proportion and Differences Between</b>	153,915	16,481
<b>Total</b>	\$1,252,598	\$199,007

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$500,969
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	52,371
<b>Total</b>	\$553,340

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$800,729

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$231,346
<b>2024</b>	353,240
<b>2025</b>	(42,468)
<b>2026</b>	511,473
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,053,591

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,618,946	\$3,918,005	\$1,665,225

# PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

<b>Net Pension Liability as of 2021</b>	<b>\$1,556,911</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,421
- Net Difference Between Projected and Actual Investment	2,505,030
- Change of Assumptions	(70,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,407
Pension Expense/Income	553,340
Contributions	(800,729)
Total Activity in FY 2022	2,361,094
<b>Net Pension Liability as of 2022</b>	<b>\$3,918,005</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 935000  
 Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$4,430,043      Proportionate Share: 0.0007697

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$880,697	\$2,427,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$52,346	\$9,232
<b>Net Difference Between Projected and Actual</b>	299,580	0
<b>Change of Assumptions</b>	328,793	103,857
<b>Changes in Proportion and Differences Between</b>	212,997	45,527
<b>Total</b>	\$893,716	\$158,616

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$310,389
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	86,878
<b>Total</b>	\$397,267

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$493,666

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$164,623
<b>2024</b>	247,426
<b>2025</b>	6,153
<b>2026</b>	316,898
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$735,100

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,100,944	\$2,427,504	\$1,031,734

# PERF Net Pension Liability - Unaudited

## DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

<b>Net Pension Liability as of 2021</b>	<b>\$880,697</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,577
- Net Difference Between Projected and Actual Investment	1,443,084
- Change of Assumptions	(20,239)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,784
Pension Expense/Income	397,267
Contributions	(493,666)
Total Activity in FY 2022	1,546,807
<b>Net Pension Liability as of 2022</b>	<b>\$2,427,504</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 939000  
 Submission Unit Name: POSEY COUNTY

Wages: \$5,617,365      Proportionate Share: 0.0009761

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,363,876	\$3,078,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$66,383	\$11,708
<b>Net Difference Between Projected and Actual</b>	379,914	0
<b>Change of Assumptions</b>	416,961	131,707
<b>Changes in Proportion and Differences Between</b>	102,762	123,146
<b>Total</b>	\$966,020	\$266,561

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$393,622
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,207
<b>Total</b>	\$403,829

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$627,037

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$142,144
<b>2024</b>	244,409
<b>2025</b>	(88,969)
<b>2026</b>	401,875
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$699,459

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,200,638	\$3,078,455	\$1,308,401

# PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

<b>Net Pension Liability as of 2021</b>	<b>\$1,363,876</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,260
- Net Difference Between Projected and Actual Investment	2,150,783
- Change of Assumptions	(94,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,823)
Pension Expense/Income	403,829
Contributions	(627,037)
Total Activity in FY 2022	1,714,579
<b>Net Pension Liability as of 2022</b>	<b>\$3,078,455</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 939001  
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,501,179      Proportionate Share: 0.0002608

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$361,200	\$822,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,736	\$3,128
Net Difference Between Projected and Actual	101,508	0
Change of Assumptions	111,406	35,190
Changes in Proportion and Differences Between	23,699	30,892
<b>Total</b>	<b>\$254,349</b>	<b>\$69,210</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,801)
<b>Total</b>	<b>\$101,369</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,418

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,177
2024	64,101
2025	(23,514)
2026	107,375
2027	0
Thereafter	0
<b>Total</b>	<b>\$185,139</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,389,536	\$822,519	\$349,586

**PERF Net Pension Liability - Unaudited**  
**POSEY COUNTY-HIGHWAY DEPARTMENT - 939001**

<b>Net Pension Liability as of 2021</b>	<b>\$361,200</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,466
- Net Difference Between Projected and Actual Investment	570,493
- Change of Assumptions	(24,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,253)
Pension Expense/Income	101,369
Contributions	(162,418)
Total Activity in FY 2022	461,319
<b>Net Pension Liability as of 2022</b>	<b>\$822,519</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 940000  
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,282,877 Proportionate Share: 0.0002229

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$301,724	\$702,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,159	\$2,674
Net Difference Between Projected and Actual	86,756	0
Change of Assumptions	95,216	30,076
Changes in Proportion and Differences Between	7,173	23,194
<b>Total</b>	<b>\$204,304</b>	<b>\$55,944</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,389
<b>Total</b>	<b>\$92,276</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,608

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$18,994
2024	54,014
2025	(16,418)
2026	91,770
2027	0
Thereafter	0
<b>Total</b>	<b>\$148,360</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,187,606	\$702,989	\$298,783

# PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

<b>Net Pension Liability as of 2021</b>	<b>\$301,724</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,190
- Net Difference Between Projected and Actual Investment	478,517
- Change of Assumptions	(18,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,254)
Pension Expense/Income	92,276
Contributions	(143,608)
Total Activity in FY 2022	401,265
<b>Net Pension Liability as of 2022</b>	<b>\$702,989</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 942000  
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$978,039 Proportionate Share: 0.0001699

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$230,668	\$535,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,555	\$2,038
<b>Net Difference Between Projected and Actual</b>	66,128	0
<b>Change of Assumptions</b>	72,576	22,925
<b>Changes in Proportion and Differences Between</b>	30,595	19,312
<b>Total</b>	\$180,854	\$44,275

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$68,514
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,272
<b>Total</b>	\$69,786

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,150

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$27,526
<b>2024</b>	51,944
<b>2025</b>	(12,842)
<b>2026</b>	69,951
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$136,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$905,223	\$535,836	\$227,740

**PERF Net Pension Liability - Unaudited**  
**JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000**

<b>Net Pension Liability as of 2021</b>	<b>\$230,668</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,233
- Net Difference Between Projected and Actual Investment	365,629
- Change of Assumptions	(14,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,765)
Pension Expense/Income	69,786
Contributions	(109,150)
Total Activity in FY 2022	305,168
<b>Net Pension Liability as of 2022</b>	<b>\$535,836</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 946000  
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$149,534      Proportionate Share: 0.0000260

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$43,818	\$82,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,768	\$312
Net Difference Between Projected and Actual	10,120	0
Change of Assumptions	11,106	3,508
Changes in Proportion and Differences Between	400	22,165
<b>Total</b>	<b>\$23,394</b>	<b>\$25,985</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,345)
<b>Total</b>	<b>\$1,140</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,748

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$7,337)
2024	(657)
2025	(5,301)
2026	10,704
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,591)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,527	\$82,000	\$34,851

**PERF Net Pension Liability - Unaudited**  
**CITY OF ANGOLA HOUSING AUTHORITY - 946000**

<b>Net Pension Liability as of 2021</b>	<b>\$43,818</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	832
- Net Difference Between Projected and Actual Investment	67,013
- Change of Assumptions	(4,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,454)
Pension Expense/Income	1,140
Contributions	(16,748)
Total Activity in FY 2022	38,182
<b>Net Pension Liability as of 2022</b>	<b>\$82,000</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 947000  
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$20,402,268      Proportionate Share: 0.0035450

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,568,228	\$11,180,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$241,088	\$42,520
<b>Net Difference Between Projected and Actual</b>	1,379,772	0
<b>Change of Assumptions</b>	1,514,320	478,332
<b>Changes in Proportion and Differences Between</b>	309,598	24,724
<b>Total</b>	\$3,444,778	\$545,576

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,429,555
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	253,337
<b>Total</b>	\$1,682,892

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,271,151

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$631,480
<b>2024</b>	981,329
<b>2025</b>	(173,138)
<b>2026</b>	1,459,531
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,899,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,887,678	\$11,180,334	\$4,751,849

# PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

<b>Net Pension Liability as of 2021</b>	<b>\$4,568,228</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,535
- Net Difference Between Projected and Actual Investment	7,311,199
- Change of Assumptions	(235,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,618)
Pension Expense/Income	1,682,892
Contributions	(2,271,151)
Total Activity in FY 2022	6,612,106
<b>Net Pension Liability as of 2022</b>	<b>\$11,180,334</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$169,053      Proportionate Share: 0.0000294

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$41,449	\$92,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,999	\$353
<b>Net Difference Between Projected and Actual</b>	11,443	0
<b>Change of Assumptions</b>	12,559	3,967
<b>Changes in Proportion and Differences Between</b>	1,337	5,302
<b>Total</b>	\$27,338	\$9,622

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,856
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,322
<b>Total</b>	\$13,178

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,934

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,932
<b>2024</b>	5,494
<b>2025</b>	(2,813)
<b>2026</b>	12,103
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$17,716

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$156,643	\$92,723	\$39,409

# PERF Net Pension Liability - Unaudited

## HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

<b>Net Pension Liability as of 2021</b>	<b>\$41,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,056
- Net Difference Between Projected and Actual Investment	65,261
- Change of Assumptions	(2,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,340)
Pension Expense/Income	13,178
Contributions	(18,934)
Total Activity in FY 2022	51,274
<b>Net Pension Liability as of 2022</b>	<b>\$92,723</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 948000  
 Submission Unit Name: HAMILTON COUNTY

Wages: \$50,449,116      Proportionate Share: 0.0087659

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,228,041	\$27,646,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$596,151	\$105,142
<b>Net Difference Between Projected and Actual</b>	3,411,831	0
<b>Change of Assumptions</b>	3,744,536	1,182,796
<b>Changes in Proportion and Differences Between</b>	1,509,036	1,092,225
<b>Total</b>	\$9,261,554	\$2,380,163

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,534,933
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	913,635
<b>Total</b>	\$4,448,568

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,562,389

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,660,508
<b>2024</b>	2,416,284
<b>2025</b>	(804,456)
<b>2026</b>	3,609,055
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,881,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,704,511	\$27,646,176	\$11,750,137

# PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

<b>Net Pension Liability as of 2021</b>	<b>\$12,228,041</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	316,933
- Net Difference Between Projected and Actual Investment	19,288,825
- Change of Assumptions	(842,396)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,231,406)
Pension Expense/Income	4,448,568
Contributions	(5,562,389)
Total Activity in FY 2022	15,418,135
<b>Net Pension Liability as of 2022</b>	<b>\$27,646,176</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 949000  
 Submission Unit Name: NOBLE COUNTY

Wages: \$9,747,861 Proportionate Share: 0.0016938

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,106,672	\$5,341,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$115,192	\$20,316
<b>Net Difference Between Projected and Actual</b>	659,255	0
<b>Change of Assumptions</b>	723,542	228,547
<b>Changes in Proportion and Differences Between</b>	212,024	40,817
<b>Total</b>	\$1,710,013	\$289,680

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$683,041
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	99,701
<b>Total</b>	\$782,742

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,074,662

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$277,341
<b>2024</b>	500,563
<b>2025</b>	(54,934)
<b>2026</b>	697,363
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,420,333

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,024,527	\$5,341,961	\$2,270,432

# PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

<b>Net Pension Liability as of 2021</b>	<b>\$2,106,672</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,886
- Net Difference Between Projected and Actual Investment	3,394,576
- Change of Assumptions	(91,477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,224
Pension Expense/Income	782,742
Contributions	(1,074,662)
Total Activity in FY 2022	3,235,289
<b>Net Pension Liability as of 2022</b>	<b>\$5,341,961</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 950000  
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$9,696,104      Proportionate Share: 0.0016848

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,134,173	\$5,313,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,580	\$20,208
Net Difference Between Projected and Actual	655,752	0
Change of Assumptions	719,697	227,333
Changes in Proportion and Differences Between	146,784	149,022
<b>Total</b>	<b>\$1,636,813</b>	<b>\$396,563</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,640)
<b>Total</b>	<b>\$637,772</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,085,939

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$164,949
2024	448,149
2025	(66,506)
2026	693,658
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,240,250</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,976,575	\$5,313,576	\$2,258,368

**PERF Net Pension Liability - Unaudited**  
**WARRICK COUNTY SCHOOL CORPORATION - 950000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,134,173</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,990
- Net Difference Between Projected and Actual Investment	3,426,781
- Change of Assumptions	(101,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	238,562
Pension Expense/Income	637,772
Contributions	(1,085,939)
Total Activity in FY 2022	3,179,403
<b>Net Pension Liability as of 2022</b>	<b>\$5,313,576</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 951000  
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$1,602,678      Proportionate Share: 0.0002785

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$355,937	\$878,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,940	\$3,340
<b>Net Difference Between Projected and Actual</b>	108,397	0
<b>Change of Assumptions</b>	118,967	37,578
<b>Changes in Proportion and Differences Between</b>	40,627	1,007
<b>Total</b>	\$286,931	\$41,925

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$112,308
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,592
<b>Total</b>	\$128,900

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,500

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$59,511
<b>2024</b>	83,066
<b>2025</b>	(12,234)
<b>2026</b>	114,663
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$245,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,483,842	\$878,342	\$373,312

**PERF Net Pension Liability - Unaudited**  
**VINCENNES COMMUNITY SCHOOL CORP - 951000**

<b>Net Pension Liability as of 2021</b>	<b>\$355,937</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,533
- Net Difference Between Projected and Actual Investment	570,548
- Change of Assumptions	(17,700)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,624
Pension Expense/Income	128,900
Contributions	(179,500)
Total Activity in FY 2022	522,405
<b>Net Pension Liability as of 2022</b>	<b>\$878,342</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 952000  
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$2,880,800      Proportionate Share: 0.0005006

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$684,636	\$1,578,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,045	\$6,004
Net Difference Between Projected and Actual	194,842	0
Change of Assumptions	213,842	67,547
Changes in Proportion and Differences Between	7,489	94,126
<b>Total</b>	<b>\$450,218</b>	<b>\$167,677</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,286)
<b>Total</b>	<b>\$149,586</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$322,552

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,950
2024	106,100
2025	(39,614)
2026	206,105
2027	0
Thereafter	0
<b>Total</b>	<b>\$282,541</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,667,185	\$1,578,808	\$671,023

# PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

<b>Net Pension Liability as of 2021</b>	<b>\$684,636</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,294
- Net Difference Between Projected and Actual Investment	1,083,779
- Change of Assumptions	(44,299)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,364
Pension Expense/Income	149,586
Contributions	(322,552)
Total Activity in FY 2022	894,172
<b>Net Pension Liability as of 2022</b>	<b>\$1,578,808</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 953000  
 Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,748,837 Proportionate Share: 0.0003039

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$371,069	\$958,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,668	\$3,645
<b>Net Difference Between Projected and Actual</b>	118,283	0
<b>Change of Assumptions</b>	129,817	41,006
<b>Changes in Proportion and Differences Between</b>	46,830	8,649
<b>Total</b>	\$315,598	\$53,300

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$122,551
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	39,984
<b>Total</b>	\$162,535

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,864

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$53,470
<b>2024</b>	90,255
<b>2025</b>	(6,548)
<b>2026</b>	125,121
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$262,298

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,619,172	\$958,450	\$407,359

**PERF Net Pension Liability - Unaudited**  
**UNION-NORTH UNITED SCHOOL CORPORATION - 953000**

<b>Net Pension Liability as of 2021</b>	<b>\$371,069</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,740
- Net Difference Between Projected and Actual Investment	600,082
- Change of Assumptions	(14,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,378
Pension Expense/Income	162,535
Contributions	(195,864)
Total Activity in FY 2022	587,381
<b>Net Pension Liability as of 2022</b>	<b>\$958,450</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 954000  
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$110,973      Proportionate Share: 0.0000193

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$25,264	\$60,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,313	\$231
Net Difference Between Projected and Actual	7,512	0
Change of Assumptions	8,244	2,604
Changes in Proportion and Differences Between	480	465
<b>Total</b>	<b>\$17,549</b>	<b>\$3,300</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,302)
<b>Total</b>	<b>\$3,481</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,429

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,537
2024	4,850
2025	(1,085)
2026	7,947
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,249</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,830	\$60,869	\$25,870

# PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

<b>Net Pension Liability as of 2021</b>	<b>\$25,264</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	722
- Net Difference Between Projected and Actual Investment	40,315
- Change of Assumptions	(1,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,909
Pension Expense/Income	3,481
Contributions	(12,429)
Total Activity in FY 2022	35,605
<b>Net Pension Liability as of 2022</b>	<b>\$60,869</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 955000  
 Submission Unit Name: WHITE COUNTY

Wages: \$7,073,573      Proportionate Share: 0.0012291

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,629,151	\$3,876,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$83,589	\$14,742
<b>Net Difference Between Projected and Actual</b>	478,386	0
<b>Change of Assumptions</b>	525,036	165,844
<b>Changes in Proportion and Differences Between</b>	58,819	22,256
<b>Total</b>	\$1,145,830	\$202,842

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$495,646
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	71,923
<b>Total</b>	\$567,569

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$787,912

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$207,685
<b>2024</b>	306,975
<b>2025</b>	(77,713)
<b>2026</b>	506,041
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$942,988

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,548,616	\$3,876,375	\$1,647,531

# PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

<b>Net Pension Liability as of 2021</b>	<b>\$1,629,151</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,654
- Net Difference Between Projected and Actual Investment	2,593,690
- Change of Assumptions	(94,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,433)
Pension Expense/Income	567,569
Contributions	(787,912)
Total Activity in FY 2022	2,247,224
<b>Net Pension Liability as of 2022</b>	<b>\$3,876,375</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 955001  
 Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$178,371 Proportionate Share: 0.0000310

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$41,186	\$97,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,108	\$372
<b>Net Difference Between Projected and Actual</b>	12,066	0
<b>Change of Assumptions</b>	13,242	4,183
<b>Changes in Proportion and Differences Between</b>	2,714	1,597
<b>Total</b>	\$30,130	\$6,152

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,501
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	805
<b>Total</b>	\$13,306

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,978

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$4,488
<b>2024</b>	8,707
<b>2025</b>	(1,979)
<b>2026</b>	12,762
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$23,978

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$165,167	\$97,769	\$41,554

# PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

<b>Net Pension Liability as of 2021</b>	<b>\$41,186</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,149
- Net Difference Between Projected and Actual Investment	65,542
- Change of Assumptions	(2,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,029)
Pension Expense/Income	13,306
Contributions	(19,978)
Total Activity in FY 2022	56,583
<b>Net Pension Liability as of 2022</b>	<b>\$97,769</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 955002  
 Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$766,544      Proportionate Share: 0.0001332

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$180,929	\$420,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,059	\$1,598
<b>Net Difference Between Projected and Actual</b>	51,844	0
<b>Change of Assumptions</b>	56,899	17,973
<b>Changes in Proportion and Differences Between</b>	2,809	14,381
<b>Total</b>	\$120,611	\$33,952

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$53,714
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,308)
<b>Total</b>	\$46,406

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,853

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,595
<b>2024</b>	31,272
<b>2025</b>	(10,047)
<b>2026</b>	54,839
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$86,659

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$709,687	\$420,090	\$178,546

# PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

<b>Net Pension Liability as of 2021</b>	<b>\$180,929</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,886
- Net Difference Between Projected and Actual Investment	286,764
- Change of Assumptions	(11,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,599)
Pension Expense/Income	46,406
Contributions	(85,853)
Total Activity in FY 2022	239,161
<b>Net Pension Liability as of 2022</b>	<b>\$420,090</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 956000  
 Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$2,395,618      Proportionate Share: 0.0004163

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$564,499	\$1,312,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$28,312	\$4,993
<b>Net Difference Between Projected and Actual</b>	162,031	0
<b>Change of Assumptions</b>	177,831	56,172
<b>Changes in Proportion and Differences Between</b>	49,196	27,527
<b>Total</b>	\$417,370	\$88,692

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$167,877
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	19,492
<b>Total</b>	\$187,369

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,309

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$71,814
<b>2024</b>	116,493
<b>2025</b>	(31,026)
<b>2026</b>	171,397
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$328,678

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,218,037	\$1,312,940	\$558,024

# PERF Net Pension Liability - Unaudited

## BAUGO COMMUNITY SCHOOLS - 956000

<b>Net Pension Liability as of 2021</b>	<b>\$564,499</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,283
- Net Difference Between Projected and Actual Investment	894,981
- Change of Assumptions	(35,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,392)
Pension Expense/Income	187,369
Contributions	(268,309)
Total Activity in FY 2022	748,441
<b>Net Pension Liability as of 2022</b>	<b>\$1,312,940</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 959000  
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,566,792      Proportionate Share: 0.0002722

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$312,119	\$858,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,512	\$3,265
<b>Net Difference Between Projected and Actual</b>	105,945	0
<b>Change of Assumptions</b>	116,276	36,728
<b>Changes in Proportion and Differences Between</b>	97,780	878
<b>Total</b>	\$338,513	\$40,871

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$109,767
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	47,737
<b>Total</b>	\$157,504

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,346

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$79,658
<b>2024</b>	103,850
<b>2025</b>	2,063
<b>2026</b>	112,071
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$297,642

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,450,275	\$858,473	\$364,867

# PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

<b>Net Pension Liability as of 2021</b>	<b>\$312,119</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,804
- Net Difference Between Projected and Actual Investment	511,203
- Change of Assumptions	(7,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,531
Pension Expense/Income	157,504
Contributions	(175,346)
Total Activity in FY 2022	546,354
<b>Net Pension Liability as of 2022</b>	<b>\$858,473</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 960000  
 Submission Unit Name: JACKSON COUNTY

Wages: \$10,413,252      Proportionate Share: 0.0018094

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,317,866	\$5,706,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$123,054	\$21,703
<b>Net Difference Between Projected and Actual</b>	704,248	0
<b>Change of Assumptions</b>	772,923	244,145
<b>Changes in Proportion and Differences Between</b>	121,368	71,112
<b>Total</b>	\$1,721,593	\$336,960

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$729,658
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,047
<b>Total</b>	\$746,705

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,165,978

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$255,129
<b>2024</b>	466,177
<b>2025</b>	(81,630)
<b>2026</b>	744,957
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,384,633

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,640,441	\$5,706,544	\$2,425,387

# PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

<b>Net Pension Liability as of 2021</b>	<b>\$2,317,866</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,354
- Net Difference Between Projected and Actual Investment	3,713,785
- Change of Assumptions	(116,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,300
Pension Expense/Income	746,705
Contributions	(1,165,978)
Total Activity in FY 2022	3,388,678
<b>Net Pension Liability as of 2022</b>	<b>\$5,706,544</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 961000  
 Submission Unit Name: PERRY COUNTY

Wages: \$3,221,179      Proportionate Share: 0.0005597

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$797,404	\$1,765,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,064	\$6,713
Net Difference Between Projected and Actual	217,844	0
Change of Assumptions	239,087	75,521
Changes in Proportion and Differences Between	46,669	104,103
<b>Total</b>	<b>\$541,664</b>	<b>\$186,337</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,701)
<b>Total</b>	<b>\$177,003</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$350,056

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$57,592
2024	126,194
2025	(58,897)
2026	230,438
2027	0
Thereafter	0
<b>Total</b>	<b>\$355,327</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,982,069	\$1,765,200	\$750,243

# PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

<b>Net Pension Liability as of 2021</b>	<b>\$797,404</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,999
- Net Difference Between Projected and Actual Investment	1,253,200
- Change of Assumptions	(58,421)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,929)
Pension Expense/Income	177,003
Contributions	(350,056)
Total Activity in FY 2022	967,796
<b>Net Pension Liability as of 2022</b>	<b>\$1,765,200</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 961001  
 Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$109,729      Proportionate Share: 0.0000191

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$32,107	\$60,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,299	\$229
Net Difference Between Projected and Actual	7,434	0
Change of Assumptions	8,159	2,577
Changes in Proportion and Differences Between	280	11,880
<b>Total</b>	<b>\$17,172</b>	<b>\$14,686</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,968)
<b>Total</b>	<b>\$2,734</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,290

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,251)
2024	737
2025	(3,865)
2026	7,865
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,486</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$101,764	\$60,238	\$25,602

# PERF Net Pension Liability - Unaudited

## PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

<b>Net Pension Liability as of 2021</b>	<b>\$32,107</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	613
- Net Difference Between Projected and Actual Investment	49,122
- Change of Assumptions	(3,356)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,692)
Pension Expense/Income	2,734
Contributions	(12,290)
Total Activity in FY 2022	28,131
<b>Net Pension Liability as of 2022</b>	<b>\$60,238</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 964000  
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$2,573,502      Proportionate Share: 0.0004472

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$546,340	\$1,410,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$30,413	\$5,364
<b>Net Difference Between Projected and Actual</b>	174,058	0
<b>Change of Assumptions</b>	191,031	60,341
<b>Changes in Proportion and Differences Between</b>	78,050	72,753
<b>Total</b>	\$473,552	\$138,458

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$180,338
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,993
<b>Total</b>	\$184,331

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,593

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$55,487
<b>2024</b>	106,146
<b>2025</b>	(10,659)
<b>2026</b>	184,120
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$335,094

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,382,671	\$1,410,394	\$599,443

# PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

<b>Net Pension Liability as of 2021</b>	<b>\$546,340</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,272
- Net Difference Between Projected and Actual Investment	883,431
- Change of Assumptions	(21,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,018
Pension Expense/Income	184,331
Contributions	(283,593)
Total Activity in FY 2022	864,054
<b>Net Pension Liability as of 2022</b>	<b>\$1,410,394</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 965000  
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$3,386,975      Proportionate Share: 0.0005885

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$673,714	\$1,856,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$40,023	\$7,059
<b>Net Difference Between Projected and Actual</b>	229,054	0
<b>Change of Assumptions</b>	251,390	79,407
<b>Changes in Proportion and Differences Between</b>	166,767	49,088
<b>Total</b>	\$687,234	\$135,554

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$237,318
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,712
<b>Total</b>	\$239,030

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,633

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$95,625
<b>2024</b>	208,958
<b>2025</b>	4,802
<b>2026</b>	242,295
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$551,680

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,135,514	\$1,856,030	\$788,847

# PERF Net Pension Liability - Unaudited

## LAKELAND SCHOOL CORP - 965000

<b>Net Pension Liability as of 2021</b>	<b>\$673,714</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,373
- Net Difference Between Projected and Actual Investment	1,103,810
- Change of Assumptions	(15,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	210,307
Pension Expense/Income	239,030
Contributions	(378,633)
Total Activity in FY 2022	1,182,316
<b>Net Pension Liability as of 2022</b>	<b>\$1,856,030</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 966000  
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$182,160 Proportionate Share: 0.0000317

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$42,897	\$99,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,156	\$380
Net Difference Between Projected and Actual	12,338	0
Change of Assumptions	13,541	4,277
Changes in Proportion and Differences Between	403	3,101
<b>Total</b>	<b>\$28,438</b>	<b>\$7,758</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	151
<b>Total</b>	<b>\$12,934</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,402

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,032
2024	6,930
2025	(2,333)
2026	13,051
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,680</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$168,897	\$99,976	\$42,492

**PERF Net Pension Liability - Unaudited**  
**JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000**

<b>Net Pension Liability as of 2021</b>	<b>\$42,897</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,166
- Net Difference Between Projected and Actual Investment	68,035
- Change of Assumptions	(2,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,976)
Pension Expense/Income	12,934
Contributions	(20,402)
Total Activity in FY 2022	57,079
<b>Net Pension Liability as of 2022</b>	<b>\$99,976</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 967000  
 Submission Unit Name: TOWN OF FLORA

Wages: \$830,599      Proportionate Share: 0.0001443

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$195,667	\$455,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,814	\$1,731
Net Difference Between Projected and Actual	56,164	0
Change of Assumptions	61,641	19,471
Changes in Proportion and Differences Between	2,196	26,910
<b>Total</b>	<b>\$129,815</b>	<b>\$48,112</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,682)
<b>Total</b>	<b>\$37,508</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,027

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$457
2024	32,585
2025	(10,750)
2026	59,411
2027	0
Thereafter	0
<b>Total</b>	<b>\$81,703</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$768,827	\$455,098	\$193,425

# PERF Net Pension Liability - Unaudited

## TOWN OF FLORA - 967000

<b>Net Pension Liability as of 2021</b>	<b>\$195,667</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,298
- Net Difference Between Projected and Actual Investment	310,219
- Change of Assumptions	(12,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,735
Pension Expense/Income	37,508
Contributions	(93,027)
Total Activity in FY 2022	259,431
<b>Net Pension Liability as of 2022</b>	<b>\$455,098</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 968000  
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$1,697,771      Proportionate Share: 0.0002950

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$364,753	\$930,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,062	\$3,538
<b>Net Difference Between Projected and Actual</b>	114,819	0
<b>Change of Assumptions</b>	126,015	39,805
<b>Changes in Proportion and Differences Between</b>	53,412	1,034
<b>Total</b>	\$314,308	\$44,377

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$118,962
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,390
<b>Total</b>	\$145,352

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,138

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$65,132
<b>2024</b>	91,877
<b>2025</b>	(8,532)
<b>2026</b>	121,454
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$269,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,571,753	\$930,380	\$395,429

# PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

<b>Net Pension Liability as of 2021</b>	<b>\$364,753</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,331
- Net Difference Between Projected and Actual Investment	588,417
- Change of Assumptions	(15,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,998
Pension Expense/Income	145,352
Contributions	(188,138)
Total Activity in FY 2022	565,627
<b>Net Pension Liability as of 2022</b>	<b>\$930,380</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 970000  
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$9,844,323      Proportionate Share: 0.0017105

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,944,867	\$5,394,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,328	\$20,517
Net Difference Between Projected and Actual	665,754	0
Change of Assumptions	730,676	230,800
Changes in Proportion and Differences Between	0	1,956,428
<b>Total</b>	<b>\$1,512,758</b>	<b>\$2,207,745</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$689,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(922,609)
<b>Total</b>	<b>(\$232,833)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$983,059

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$697,912)
2024	(304,954)
2025	(396,360)
2026	704,239
2027	0
Thereafter	0
<b>Total</b>	<b>(\$694,987)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,113,504	\$5,394,630	\$2,292,818

**PERF Net Pension Liability - Unaudited**  
**GREATER CLARK COUNTY SCHOOLS - 970000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,944,867</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,888
- Net Difference Between Projected and Actual Investment	4,489,395
- Change of Assumptions	(319,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(557,690)
Pension Expense/Income	(232,833)
Contributions	(983,059)
Total Activity in FY 2022	2,449,763
<b>Net Pension Liability as of 2022</b>	<b>\$5,394,630</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 971000  
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$7,923,375 Proportionate Share: 0.0013767

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,812,317	\$4,341,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,627	\$16,513
Net Difference Between Projected and Actual	535,834	0
Change of Assumptions	588,086	185,760
Changes in Proportion and Differences Between	70,856	6,303
<b>Total</b>	<b>\$1,288,403</b>	<b>\$208,576</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$555,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,911
<b>Total</b>	<b>\$620,079</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$887,418

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$236,125
2024	358,084
2025	(81,191)
2026	566,809
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,079,827</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,335,026	\$4,341,881	\$1,845,380

# PERF Net Pension Liability - Unaudited

## CONCORD COMMUNITY SCHOOLS - 971000

<b>Net Pension Liability as of 2021</b>	<b>\$1,812,317</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,315
- Net Difference Between Projected and Actual Investment	2,888,962
- Change of Assumptions	(102,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,174)
Pension Expense/Income	620,079
Contributions	(887,418)
Total Activity in FY 2022	2,529,564
<b>Net Pension Liability as of 2022</b>	<b>\$4,341,881</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 972000  
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$2,978,750      Proportionate Share: 0.0005176

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$645,818	\$1,632,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$35,201	\$6,208
<b>Net Difference Between Projected and Actual</b>	201,458	0
<b>Change of Assumptions</b>	221,104	69,841
<b>Changes in Proportion and Differences Between</b>	58,937	21,435
<b>Total</b>	\$516,700	\$97,484

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$208,727
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,115)
<b>Total</b>	\$199,612

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,809

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$79,765
<b>2024</b>	143,076
<b>2025</b>	(16,729)
<b>2026</b>	213,104
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$419,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,757,761	\$1,632,423	\$693,810

**PERF Net Pension Liability - Unaudited**  
**MISSISSINEWA COMMUNITY SCHOOLS - 972000**

<b>Net Pension Liability as of 2021</b>	<b>\$645,818</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,799
- Net Difference Between Projected and Actual Investment	1,039,994
- Change of Assumptions	(28,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,534
Pension Expense/Income	199,612
Contributions	(332,809)
Total Activity in FY 2022	986,605
<b>Net Pension Liability as of 2022</b>	<b>\$1,632,423</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 973000  
 Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$226,961      Proportionate Share: 0.0000394

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$53,160	\$124,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,680	\$473
<b>Net Difference Between Projected and Actual</b>	15,335	0
<b>Change of Assumptions</b>	16,831	5,316
<b>Changes in Proportion and Differences Between</b>	3,509	2,483
<b>Total</b>	\$38,355	\$8,272

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$15,888
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,275
<b>Total</b>	\$18,163

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,420

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,034
<b>2024</b>	10,652
<b>2025</b>	(2,825)
<b>2026</b>	16,222
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$30,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$209,922	\$124,261	\$52,813

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000**

<b>Net Pension Liability as of 2021</b>	<b>\$53,160</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,450
- Net Difference Between Projected and Actual Investment	84,359
- Change of Assumptions	(3,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,167)
Pension Expense/Income	18,163
Contributions	(25,420)
Total Activity in FY 2022	71,101
<b>Net Pension Liability as of 2022</b>	<b>\$124,261</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 974000  
 Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$140,965      Proportionate Share: 0.0000245

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$32,370	\$77,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,666	\$294
<b>Net Difference Between Projected and Actual</b>	9,536	0
<b>Change of Assumptions</b>	10,466	3,306
<b>Changes in Proportion and Differences Between</b>	4,435	287
<b>Total</b>	\$26,103	\$3,887

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,880
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,166
<b>Total</b>	\$14,046

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,343

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$7,364
<b>2024</b>	6,343
<b>2025</b>	(1,578)
<b>2026</b>	10,087
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$22,216

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$130,535	\$77,269	\$32,841

**PERF Net Pension Liability - Unaudited**  
**KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000**

<b>Net Pension Liability as of 2021</b>	<b>\$32,370</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	911
- Net Difference Between Projected and Actual Investment	51,565
- Change of Assumptions	(1,851)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,429)
Pension Expense/Income	14,046
Contributions	(15,343)
Total Activity in FY 2022	44,899
<b>Net Pension Liability as of 2022</b>	<b>\$77,269</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 975000  
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$5,531,987      Proportionate Share: 0.0009612

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,185,316	\$3,031,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$65,369	\$11,529
<b>Net Difference Between Projected and Actual</b>	374,115	0
<b>Change of Assumptions</b>	410,597	129,696
<b>Changes in Proportion and Differences Between</b>	179,772	51,860
<b>Total</b>	\$1,029,853	\$193,085

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$387,613
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	55,047
<b>Total</b>	\$442,660

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$619,582

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$156,393
<b>2024</b>	309,908
<b>2025</b>	(25,274)
<b>2026</b>	395,741
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$836,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,121,251	\$3,031,463	\$1,288,428

# PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

<b>Net Pension Liability as of 2021</b>	<b>\$1,185,316</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,966
- Net Difference Between Projected and Actual Investment	1,913,139
- Change of Assumptions	(49,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,041
Pension Expense/Income	442,660
Contributions	(619,582)
Total Activity in FY 2022	1,846,147
<b>Net Pension Liability as of 2022</b>	<b>\$3,031,463</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 976000  
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$489,250      Proportionate Share: 0.0000850

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$105,663	\$268,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,781	\$1,020
<b>Net Difference Between Projected and Actual</b>	33,083	0
<b>Change of Assumptions</b>	36,310	11,469
<b>Changes in Proportion and Differences Between</b>	10,364	8,989
<b>Total</b>	\$85,538	\$21,478

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,277
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,294
<b>Total</b>	\$37,571

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,796

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,388
<b>2024</b>	21,242
<b>2025</b>	(2,565)
<b>2026</b>	34,995
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$64,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$452,878	\$268,076	\$113,937

# PERF Net Pension Liability - Unaudited

## JEFFERSON COUNTY PUBLIC LIBRARY - 976000

<b>Net Pension Liability as of 2021</b>	<b>\$105,663</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,257
- Net Difference Between Projected and Actual Investment	170,276
- Change of Assumptions	(4,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,679
Pension Expense/Income	37,571
Contributions	(54,796)
Total Activity in FY 2022	162,413
<b>Net Pension Liability as of 2022</b>	<b>\$268,076</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 977000  
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$3,863,510      Proportionate Share: 0.0006713

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$878,065	\$2,117,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,654	\$8,052
Net Difference Between Projected and Actual	261,281	0
Change of Assumptions	286,760	90,580
Changes in Proportion and Differences Between	16,393	57,509
<b>Total</b>	<b>\$610,088</b>	<b>\$156,141</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,644)
<b>Total</b>	<b>\$256,064</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,511

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$69,139
2024	147,597
2025	(39,175)
2026	276,386
2027	0
Thereafter	0
<b>Total</b>	<b>\$453,947</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,576,671	\$2,117,167	\$899,835

# PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

<b>Net Pension Liability as of 2021</b>	<b>\$878,065</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,102
- Net Difference Between Projected and Actual Investment	1,401,368
- Change of Assumptions	(48,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,342
Pension Expense/Income	256,064
Contributions	(423,511)
Total Activity in FY 2022	1,239,102
<b>Net Pension Liability as of 2022</b>	<b>\$2,117,167</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 978000  
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$13,999,823      Proportionate Share: 0.0024326

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,254,618	\$7,672,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$165,436	\$29,178
<b>Net Difference Between Projected and Actual</b>	946,808	0
<b>Change of Assumptions</b>	1,039,136	328,234
<b>Changes in Proportion and Differences Between</b>	83,125	187,441
<b>Total</b>	\$2,234,505	\$544,853

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$980,969
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,409)
<b>Total</b>	\$953,560

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,567,893

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$305,611
<b>2024</b>	546,522
<b>2025</b>	(164,021)
<b>2026</b>	1,001,540
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,689,652

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,960,836	\$7,672,012	\$3,260,747

# PERF Net Pension Liability - Unaudited

## GOSHEN COMMUNITY SCHOOLS - 978000

<b>Net Pension Liability as of 2021</b>	<b>\$3,254,618</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,926
- Net Difference Between Projected and Actual Investment	5,172,632
- Change of Assumptions	(195,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,688)
Pension Expense/Income	953,560
Contributions	(1,567,893)
Total Activity in FY 2022	4,417,394
<b>Net Pension Liability as of 2022</b>	<b>\$7,672,012</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 979000  
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$474,397      Proportionate Share: 0.0000824

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$99,083	\$259,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,604	\$988
<b>Net Difference Between Projected and Actual</b>	32,071	0
<b>Change of Assumptions</b>	35,199	11,118
<b>Changes in Proportion and Differences Between</b>	28,645	268
<b>Total</b>	\$101,519	\$12,374

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$33,229
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,806
<b>Total</b>	\$47,035

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,781

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$25,345
<b>2024</b>	31,113
<b>2025</b>	(1,240)
<b>2026</b>	33,927
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$89,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$439,025	\$259,876	\$110,452

# PERF Net Pension Liability - Unaudited

## TOWN OF OGDEN DUNES - 979000

<b>Net Pension Liability as of 2021</b>	<b>\$99,083</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,205
- Net Difference Between Projected and Actual Investment	160,722
- Change of Assumptions	(3,503)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,115
Pension Expense/Income	47,035
Contributions	(52,781)
Total Activity in FY 2022	160,793
<b>Net Pension Liability as of 2022</b>	<b>\$259,876</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 981000  
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,407,746      Proportionate Share: 0.0002446

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$279,091	\$771,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,635	\$2,934
<b>Net Difference Between Projected and Actual</b>	95,202	0
<b>Change of Assumptions</b>	104,486	33,004
<b>Changes in Proportion and Differences Between</b>	74,521	804
<b>Total</b>	\$290,844	\$36,742

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$98,637
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	32,896
<b>Total</b>	\$131,533

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,623

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$64,931
<b>2024</b>	86,056
<b>2025</b>	2,409
<b>2026</b>	100,706
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$254,102

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,303,223	\$771,427	\$327,871

# PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

<b>Net Pension Liability as of 2021</b>	<b>\$279,091</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,728
- Net Difference Between Projected and Actual Investment	457,577
- Change of Assumptions	(6,214)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,335
Pension Expense/Income	131,533
Contributions	(157,623)
Total Activity in FY 2022	492,336
<b>Net Pension Liability as of 2022</b>	<b>\$771,427</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 982000  
 Submission Unit Name: CITY OF LIGONIER

Wages: \$1,008,879 Proportionate Share: 0.0001753

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$226,589	\$552,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,922	\$2,103
<b>Net Difference Between Projected and Actual</b>	68,230	0
<b>Change of Assumptions</b>	74,883	23,653
<b>Changes in Proportion and Differences Between</b>	23,229	646
<b>Total</b>	\$178,264	\$26,402

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$70,691
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	20,801
<b>Total</b>	\$91,492

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,995

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$36,341
<b>2024</b>	52,045
<b>2025</b>	(8,699)
<b>2026</b>	72,175
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$151,862

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$933,994	\$552,867	\$234,979

# PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

<b>Net Pension Liability as of 2021</b>	<b>\$226,589</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,593
- Net Difference Between Projected and Actual Investment	362,435
- Change of Assumptions	(11,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,397)
Pension Expense/Income	91,492
Contributions	(112,995)
Total Activity in FY 2022	326,278
<b>Net Pension Liability as of 2022</b>	<b>\$552,867</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 983000  
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$5,988,829      Proportionate Share: 0.0010406

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,360,587	\$3,281,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$70,769	\$12,481
<b>Net Difference Between Projected and Actual</b>	405,018	0
<b>Change of Assumptions</b>	444,514	140,410
<b>Changes in Proportion and Differences Between</b>	99,949	3,859
<b>Total</b>	\$1,020,250	\$156,750

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$419,632
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	93,716
<b>Total</b>	\$513,348

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$667,737

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$200,758
<b>2024</b>	292,633
<b>2025</b>	(58,320)
<b>2026</b>	428,429
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$863,500

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,544,293	\$3,281,878	\$1,394,859

# PERF Net Pension Liability - Unaudited

## TOWN OF SCHERERVILLE - 983000

<b>Net Pension Liability as of 2021</b>	<b>\$1,360,587</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,919
- Net Difference Between Projected and Actual Investment	2,171,615
- Change of Assumptions	(74,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,187)
Pension Expense/Income	513,348
Contributions	(667,737)
Total Activity in FY 2022	1,921,291
<b>Net Pension Liability as of 2022</b>	<b>\$3,281,878</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 984000  
 Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$772,250 Proportionate Share: 0.0001342

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$166,586	\$423,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,127	\$1,610
<b>Net Difference Between Projected and Actual</b>	52,233	0
<b>Change of Assumptions</b>	57,326	18,108
<b>Changes in Proportion and Differences Between</b>	22,067	3,498
<b>Total</b>	\$140,753	\$23,216

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,117
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,601
<b>Total</b>	\$57,718

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,491

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$28,003
<b>2024</b>	38,241
<b>2025</b>	(3,960)
<b>2026</b>	55,253
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$117,537

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$715,014	\$423,244	\$179,887

# PERF Net Pension Liability - Unaudited

## WESTCHESTER PUBLIC LIBRARY - 984000

<b>Net Pension Liability as of 2021</b>	<b>\$166,586</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,145
- Net Difference Between Projected and Actual Investment	268,530
- Change of Assumptions	(7,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,914
Pension Expense/Income	57,718
Contributions	(86,491)
Total Activity in FY 2022	256,658
<b>Net Pension Liability as of 2022</b>	<b>\$423,244</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 985000  
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$3,720,689      Proportionate Share: 0.0006465

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$821,747	\$2,038,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,967	\$7,754
Net Difference Between Projected and Actual	251,628	0
Change of Assumptions	276,166	87,233
Changes in Proportion and Differences Between	81,480	47,914
<b>Total</b>	<b>\$653,241</b>	<b>\$142,901</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,707
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,296
<b>Total</b>	<b>\$301,003</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,717

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$109,856
2024	160,931
2025	(26,621)
2026	266,174
2027	0
Thereafter	0
<b>Total</b>	<b>\$510,340</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,444,537	\$2,038,952	\$866,593

**PERF Net Pension Liability - Unaudited**  
**ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000**

<b>Net Pension Liability as of 2021</b>	<b>\$821,747</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,515
- Net Difference Between Projected and Actual Investment	1,318,591
- Change of Assumptions	(39,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,644
Pension Expense/Income	301,003
Contributions	(416,717)
Total Activity in FY 2022	1,217,205
<b>Net Pension Liability as of 2022</b>	<b>\$2,038,952</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 986000  
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$406,170      Proportionate Share: 0.0000706

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$108,031	\$222,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,801	\$847
Net Difference Between Projected and Actual	27,479	0
Change of Assumptions	30,158	9,526
Changes in Proportion and Differences Between	10,055	31,310
<b>Total</b>	<b>\$72,493</b>	<b>\$41,683</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,284)
<b>Total</b>	<b>\$21,186</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,491

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,953
2024	5,881
2025	(10,091)
2026	29,067
2027	0
Thereafter	0
<b>Total</b>	<b>\$30,810</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,155	\$222,661	\$94,635

# PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

<b>Net Pension Liability as of 2021</b>	<b>\$108,031</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,416
- Net Difference Between Projected and Actual Investment	167,748
- Change of Assumptions	(9,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,787)
Pension Expense/Income	21,186
Contributions	(45,491)
Total Activity in FY 2022	114,630
<b>Net Pension Liability as of 2022</b>	<b>\$222,661</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 987000  
 Submission Unit Name: CITY OF GOSHEN

Wages: \$8,592,590      Proportionate Share: 0.0014930

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,978,903	\$4,708,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$101,536	\$17,908
<b>Net Difference Between Projected and Actual</b>	581,100	0
<b>Change of Assumptions</b>	637,766	201,453
<b>Changes in Proportion and Differences Between</b>	163,357	30,192
<b>Total</b>	\$1,483,759	\$249,553

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$602,067
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	98,295
<b>Total</b>	\$700,362

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$962,178

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$284,942
<b>2024</b>	427,958
<b>2025</b>	(93,384)
<b>2026</b>	614,690
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,234,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,954,669	\$4,708,671	\$2,001,272

# PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

<b>Net Pension Liability as of 2021</b>	<b>\$1,978,903</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,457
- Net Difference Between Projected and Actual Investment	3,150,525
- Change of Assumptions	(114,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,809)
Pension Expense/Income	700,362
Contributions	(962,178)
Total Activity in FY 2022	2,729,768
<b>Net Pension Liability as of 2022</b>	<b>\$4,708,671</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 988000  
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$5,643,109      Proportionate Share: 0.0009805

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,292,820	\$3,092,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$66,682	\$11,761
<b>Net Difference Between Projected and Actual</b>	381,627	0
<b>Change of Assumptions</b>	418,841	132,300
<b>Changes in Proportion and Differences Between</b>	14,793	79,095
<b>Total</b>	\$881,943	\$223,156

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$395,396
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(49,662)
<b>Total</b>	\$345,734

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$632,028

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$71,634
<b>2024</b>	242,104
<b>2025</b>	(58,638)
<b>2026</b>	403,687
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$658,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,224,081	\$3,092,332	\$1,314,299

# PERF Net Pension Liability - Unaudited

## TOWN OF BROWNSBURG - 988000

<b>Net Pension Liability as of 2021</b>	<b>\$1,292,820</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,517
- Net Difference Between Projected and Actual Investment	2,060,236
- Change of Assumptions	(73,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,417
Pension Expense/Income	345,734
Contributions	(632,028)
Total Activity in FY 2022	1,799,512
<b>Net Pension Liability as of 2022</b>	<b>\$3,092,332</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 989000  
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$279,930      Proportionate Share: 0.0000486

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$55,397	\$153,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,305	\$583
<b>Net Difference Between Projected and Actual</b>	18,916	0
<b>Change of Assumptions</b>	20,761	6,558
<b>Changes in Proportion and Differences Between</b>	14,517	1,921
<b>Total</b>	\$57,499	\$9,062

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$19,598
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,120
<b>Total</b>	\$25,718

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,352

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,705
<b>2024</b>	16,215
<b>2025</b>	508
<b>2026</b>	20,009
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$48,437

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$258,940	\$153,276	\$65,145

# PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

<b>Net Pension Liability as of 2021</b>	<b>\$55,397</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,933
- Net Difference Between Projected and Actual Investment	90,844
- Change of Assumptions	(1,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,955
Pension Expense/Income	25,718
Contributions	(31,352)
Total Activity in FY 2022	97,879
<b>Net Pension Liability as of 2022</b>	<b>\$153,276</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 990000  
 Submission Unit Name: MARION COUNTY

Wages: \$125,175,606      Proportionate Share: 0.0217501

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$29,029,706	\$68,596,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,479,181	\$260,881
<b>Net Difference Between Projected and Actual</b>	8,465,493	0
<b>Change of Assumptions</b>	9,291,007	2,934,774
<b>Changes in Proportion and Differences Between</b>	305,104	4,932,871
<b>Total</b>	\$19,540,785	\$8,128,526

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,770,937
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,219,064)
<b>Total</b>	\$5,551,873

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,926,080

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$742,899
<b>2024</b>	3,563,053
<b>2025</b>	(1,848,539)
<b>2026</b>	8,954,846
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,412,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,884,027	\$68,596,161	\$29,154,639

# PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

<b>Net Pension Liability as of 2021</b>	<b>\$29,029,706</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	805,037
- Net Difference Between Projected and Actual Investment	46,157,913
- Change of Assumptions	(1,725,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	702,990
Pension Expense/Income	5,551,873
Contributions	(11,926,080)
Total Activity in FY 2022	39,566,455
<b>Net Pension Liability as of 2022</b>	<b>\$68,596,161</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 991000  
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$1,943,561 Proportionate Share: 0.0003377

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$414,887	\$1,065,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,966	\$4,051
Net Difference Between Projected and Actual	131,438	0
Change of Assumptions	144,256	45,566
Changes in Proportion and Differences Between	43,271	78,877
<b>Total</b>	<b>\$341,931</b>	<b>\$128,494</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,181
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,759)
<b>Total</b>	<b>\$85,422</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,657

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$12,980
2024	72,239
2025	(10,819)
2026	139,037
2027	0
Thereafter	0
<b>Total</b>	<b>\$213,437</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,799,258	\$1,065,049	\$452,666

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP, MARION COUNTY - 991000**

<b>Net Pension Liability as of 2021</b>	<b>\$414,887</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,009
- Net Difference Between Projected and Actual Investment	670,131
- Change of Assumptions	(16,810)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,067
Pension Expense/Income	85,422
Contributions	(204,657)
Total Activity in FY 2022	650,162
<b>Net Pension Liability as of 2022</b>	<b>\$1,065,049</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 992000  
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$599,501      Proportionate Share: 0.0001042

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$128,164	\$328,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,086	\$1,250
<b>Net Difference Between Projected and Actual</b>	40,556	0
<b>Change of Assumptions</b>	44,511	14,060
<b>Changes in Proportion and Differences Between</b>	15,320	3,793
<b>Total</b>	\$107,473	\$19,103

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$42,020
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,157
<b>Total</b>	\$44,177

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,144

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$16,410
<b>2024</b>	31,674
<b>2025</b>	(2,614)
<b>2026</b>	42,900
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$88,370

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$555,175	\$328,629	\$139,674

# PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

<b>Net Pension Liability as of 2021</b>	<b>\$128,164</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,011
- Net Difference Between Projected and Actual Investment	206,965
- Change of Assumptions	(5,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,684
Pension Expense/Income	44,177
Contributions	(67,144)
Total Activity in FY 2022	200,465
<b>Net Pension Liability as of 2022</b>	<b>\$328,629</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 994000  
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,629,940      Proportionate Share: 0.0004570

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$544,498	\$1,441,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,080	\$5,481
<b>Net Difference Between Projected and Actual</b>	177,872	0
<b>Change of Assumptions</b>	195,217	61,664
<b>Changes in Proportion and Differences Between</b>	99,842	6,298
<b>Total</b>	\$504,011	\$73,443

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$184,290
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,804
<b>Total</b>	\$223,094

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,100

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$96,554
<b>2024</b>	151,271
<b>2025</b>	(5,411)
<b>2026</b>	188,154
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$430,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,434,885	\$1,441,301	\$612,580

**PERF Net Pension Liability - Unaudited**  
**FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000**

<b>Net Pension Liability as of 2021</b>	<b>\$544,498</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,848
- Net Difference Between Projected and Actual Investment	884,853
- Change of Assumptions	(18,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,137
Pension Expense/Income	223,094
Contributions	(290,100)
Total Activity in FY 2022	896,803
<b>Net Pension Liability as of 2022</b>	<b>\$1,441,301</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 995000  
 Submission Unit Name: HENRY COUNTY

Wages: \$7,430,940      Proportionate Share: 0.0012912

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,660,731	\$4,072,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,812	\$15,487
Net Difference Between Projected and Actual	502,556	0
Change of Assumptions	551,563	174,224
Changes in Proportion and Differences Between	65,464	79,119
<b>Total</b>	<b>\$1,207,395</b>	<b>\$268,830</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$520,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(53,102)
<b>Total</b>	<b>\$467,587</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$820,301

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$144,563
2024	325,571
2025	(63,176)
2026	531,607
2027	0
Thereafter	0
<b>Total</b>	<b>\$938,565</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,879,484	\$4,072,228	\$1,730,772

# PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

<b>Net Pension Liability as of 2021</b>	<b>\$1,660,731</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,683
- Net Difference Between Projected and Actual Investment	2,658,864
- Change of Assumptions	(84,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,652
Pension Expense/Income	467,587
Contributions	(820,301)
Total Activity in FY 2022	2,411,497
<b>Net Pension Liability as of 2022</b>	<b>\$4,072,228</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 995001  
 Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$213,341      Proportionate Share: 0.0000371

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$58,950	\$117,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,523	\$445
Net Difference Between Projected and Actual	14,440	0
Change of Assumptions	15,848	5,006
Changes in Proportion and Differences Between	8,176	15,050
<b>Total</b>	<b>\$40,987</b>	<b>\$20,501</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,961
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	266
<b>Total</b>	<b>\$15,227</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,461

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,916
2024	5,540
2025	(6,243)
2026	15,273
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,486</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,668	\$117,007	\$49,730

# PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

<b>Net Pension Liability as of 2021</b>	<b>\$58,950</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,239
- Net Difference Between Projected and Actual Investment	90,981
- Change of Assumptions	(5,569)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,360)
Pension Expense/Income	15,227
Contributions	(23,461)
Total Activity in FY 2022	58,057
<b>Net Pension Liability as of 2022</b>	<b>\$117,007</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 996000  
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$1,907,814      Proportionate Share: 0.0003315

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$406,729	\$1,045,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,545	\$3,976
Net Difference Between Projected and Actual	129,025	0
Change of Assumptions	141,607	44,730
Changes in Proportion and Differences Between	48,260	60,390
<b>Total</b>	<b>\$341,437</b>	<b>\$109,096</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,117
<b>Total</b>	<b>\$155,798</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,675

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,107
2024	83,656
2025	(7,906)
2026	136,484
2027	0
Thereafter	0
<b>Total</b>	<b>\$232,341</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,766,224	\$1,045,495	\$444,355

**PERF Net Pension Liability - Unaudited**  
**SOUTHEASTERN SCHOOL CORPORATION - 996000**

<b>Net Pension Liability as of 2021</b>	<b>\$406,729</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,779
- Net Difference Between Projected and Actual Investment	657,125
- Change of Assumptions	(16,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,090
Pension Expense/Income	155,798
Contributions	(213,675)
Total Activity in FY 2022	638,766
<b>Net Pension Liability as of 2022</b>	<b>\$1,045,495</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 997000  
 Submission Unit Name: TOWN OF MONON

Wages: \$419,277      Proportionate Share: 0.0000729

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$95,399	\$229,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,958	\$874
<b>Net Difference Between Projected and Actual</b>	28,374	0
<b>Change of Assumptions</b>	31,141	9,837
<b>Changes in Proportion and Differences Between</b>	8,762	762
<b>Total</b>	\$73,235	\$11,473

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$29,398
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,073
<b>Total</b>	\$34,471

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,959

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$13,850
<b>2024</b>	21,981
<b>2025</b>	(4,083)
<b>2026</b>	30,014
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,762

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,410	\$229,914	\$97,718

# PERF Net Pension Liability - Unaudited

## TOWN OF MONON - 997000

<b>Net Pension Liability as of 2021</b>	<b>\$95,399</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,726
- Net Difference Between Projected and Actual Investment	152,241
- Change of Assumptions	(5,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,710)
Pension Expense/Income	34,471
Contributions	(46,959)
Total Activity in FY 2022	134,515
<b>Net Pension Liability as of 2022</b>	<b>\$229,914</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 998000  
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$71,421      Proportionate Share: 0.0000124

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$16,711	\$39,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$843	\$149
Net Difference Between Projected and Actual	4,826	0
Change of Assumptions	5,297	1,673
Changes in Proportion and Differences Between	1,157	3,008
<b>Total</b>	<b>\$12,123</b>	<b>\$4,830</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,000
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,847)
<b>Total</b>	<b>\$3,153</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,999

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$309)
2024	3,382
2025	(884)
2026	5,104
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,293</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,067	\$39,108	\$16,621

# PERF Net Pension Liability - Unaudited

## FLORA-MONROE PUBLIC LIBRARY - 998000

<b>Net Pension Liability as of 2021</b>	<b>\$16,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	456
- Net Difference Between Projected and Actual Investment	26,524
- Change of Assumptions	(1,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,291
Pension Expense/Income	3,153
Contributions	(7,999)
Total Activity in FY 2022	22,397
<b>Net Pension Liability as of 2022</b>	<b>\$39,108</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 999000  
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$2,112,466      Proportionate Share: 0.0003671

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$495,285	\$1,157,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,966	\$4,403
Net Difference Between Projected and Actual	142,881	0
Change of Assumptions	156,814	49,533
Changes in Proportion and Differences Between	5,526	85,184
<b>Total</b>	<b>\$330,187</b>	<b>\$139,120</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(389,244)
<b>Total</b>	<b>(\$241,207)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,596

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$18,668)
2024	84,975
2025	(26,381)
2026	151,141
2027	0
Thereafter	0
<b>Total</b>	<b>\$191,067</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,955,900	\$1,157,772	\$492,074

# PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

<b>Net Pension Liability as of 2021</b>	<b>\$495,285</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,512
- Net Difference Between Projected and Actual Investment	785,963
- Change of Assumptions	(30,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	371,416
Pension Expense/Income	(241,207)
Contributions	(236,596)
Total Activity in FY 2022	662,487
<b>Net Pension Liability as of 2022</b>	<b>\$1,157,772</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1000000  
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$304,980 Proportionate Share: 0.0000530

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$70,003	\$167,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,604	\$636
Net Difference Between Projected and Actual	20,628	0
Change of Assumptions	22,640	7,151
Changes in Proportion and Differences Between	5,613	2,713
<b>Total</b>	<b>\$52,485</b>	<b>\$10,500</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,057
<b>Total</b>	<b>\$31,430</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,158

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,837
2024	15,544
2025	(3,218)
2026	21,822
2027	0
Thereafter	0
<b>Total</b>	<b>\$41,985</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,383	\$167,153	\$71,043

**PERF Net Pension Liability - Unaudited**  
**THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000**

<b>Net Pension Liability as of 2021</b>	<b>\$70,003</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,972
- Net Difference Between Projected and Actual Investment	111,521
- Change of Assumptions	(3,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,616)
Pension Expense/Income	31,430
Contributions	(34,158)
Total Activity in FY 2022	97,150
<b>Net Pension Liability as of 2022</b>	<b>\$167,153</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1001000  
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$27,238)	\$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	40,074	48,053
<b>Total</b>	<b>\$40,074</b>	<b>\$48,053</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,109)
<b>Total</b>	<b>(\$12,109)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$12,111)
2024	(6,561)
2025	10,693
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$7,979)</b>

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

# PERF Net Pension Liability - Unaudited

## ARGOS PUBLIC LIBRARY - 1001000

<b>Net Pension Liability as of 2021</b>	<b>(\$27,238)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	388
- Net Difference Between Projected and Actual Investment	(35,366)
- Change of Assumptions	7,583
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,742
Pension Expense/Income	(12,109)
Contributions	0
Total Activity in FY 2022	27,238
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1002000  
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,506,888      Proportionate Share: 0.0002618

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$301,066	\$825,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,804	\$3,140
<b>Net Difference Between Projected and Actual</b>	101,897	0
<b>Change of Assumptions</b>	111,833	35,325
<b>Changes in Proportion and Differences Between</b>	67,593	6,689
<b>Total</b>	\$299,127	\$45,154

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$105,573
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,617
<b>Total</b>	\$115,190

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,694

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$55,398
<b>2024</b>	89,135
<b>2025</b>	1,653
<b>2026</b>	107,787
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$253,973

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,394,864	\$825,673	\$350,926

# PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

<b>Net Pension Liability as of 2021</b>	<b>\$301,066</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,378
- Net Difference Between Projected and Actual Investment	492,804
- Change of Assumptions	(7,305)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,234
Pension Expense/Income	115,190
Contributions	(168,694)
Total Activity in FY 2022	524,607
<b>Net Pension Liability as of 2022</b>	<b>\$825,673</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1003000  
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$890,152      Proportionate Share: 0.0001547

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$216,062	\$487,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,521	\$1,856
<b>Net Difference Between Projected and Actual</b>	60,212	0
<b>Change of Assumptions</b>	66,083	20,874
<b>Changes in Proportion and Differences Between</b>	8,115	18,970
<b>Total</b>	\$144,931	\$41,700

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$62,384
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,815)
<b>Total</b>	\$57,569

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,697

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,231
<b>2024</b>	35,310
<b>2025</b>	(14,002)
<b>2026</b>	63,692
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$103,231

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$824,238	\$487,898	\$207,366

# PERF Net Pension Liability - Unaudited

## BENTON COUNTY HIGHWAY - 1003000

<b>Net Pension Liability as of 2021</b>	<b>\$216,062</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,589
- Net Difference Between Projected and Actual Investment	340,749
- Change of Assumptions	(14,940)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,434)
Pension Expense/Income	57,569
Contributions	(99,697)
Total Activity in FY 2022	271,836
<b>Net Pension Liability as of 2022</b>	<b>\$487,898</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1004000  
 Submission Unit Name: SCOTT COUNTY

Wages: \$6,058,179      Proportionate Share: 0.0010526

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,404,931	\$3,319,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$71,585	\$12,625
<b>Net Difference Between Projected and Actual</b>	409,689	0
<b>Change of Assumptions</b>	449,640	142,029
<b>Changes in Proportion and Differences Between</b>	153,274	33,147
<b>Total</b>	\$1,084,188	\$187,801

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$424,471
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	29,278
<b>Total</b>	\$453,749

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$678,519

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$214,621
<b>2024</b>	318,034
<b>2025</b>	(69,640)
<b>2026</b>	433,372
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$896,387

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,608,228	\$3,319,724	\$1,410,944

# PERF Net Pension Liability - Unaudited

## SCOTT COUNTY - 1004000

<b>Net Pension Liability as of 2021</b>	<b>\$1,404,931</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,959
- Net Difference Between Projected and Actual Investment	2,233,863
- Change of Assumptions	(83,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,755)
Pension Expense/Income	453,749
Contributions	(678,519)
Total Activity in FY 2022	1,914,793
<b>Net Pension Liability as of 2022</b>	<b>\$3,319,724</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1004001  
 Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$263,847 Proportionate Share: 0.0000458

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$63,029	\$144,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,115	\$549
<b>Net Difference Between Projected and Actual</b>	17,826	0
<b>Change of Assumptions</b>	19,564	6,180
<b>Changes in Proportion and Differences Between</b>	716	11,653
<b>Total</b>	\$41,221	\$18,382

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,469
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,253)
<b>Total</b>	\$11,216

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,551

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$530
<b>2024</b>	7,221
<b>2025</b>	(3,768)
<b>2026</b>	18,856
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$22,839

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,021	\$144,446	\$61,392

# PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

<b>Net Pension Liability as of 2021</b>	<b>\$63,029</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,669
- Net Difference Between Projected and Actual Investment	99,664
- Change of Assumptions	(4,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,581
Pension Expense/Income	11,216
Contributions	(29,551)
Total Activity in FY 2022	81,417
<b>Net Pension Liability as of 2022</b>	<b>\$144,446</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1007000  
 Submission Unit Name: JOHNSON COUNTY

Wages: \$24,070,637      Proportionate Share: 0.0041824

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,058,776	\$13,190,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$284,437	\$50,166
<b>Net Difference Between Projected and Actual</b>	1,627,858	0
<b>Change of Assumptions</b>	1,786,599	564,338
<b>Changes in Proportion and Differences Between</b>	875,815	43,718
<b>Total</b>	\$4,574,709	\$658,222

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,686,593
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	323,294
<b>Total</b>	\$2,009,887

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,692,037

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$887,733
<b>2024</b>	1,378,744
<b>2025</b>	(71,948)
<b>2026</b>	1,721,958
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,916,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,283,730	\$13,190,587	\$5,606,244

# PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

<b>Net Pension Liability as of 2021</b>	<b>\$5,058,776</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,255
- Net Difference Between Projected and Actual Investment	8,196,217
- Change of Assumptions	(186,040)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	641,529
Pension Expense/Income	2,009,887
Contributions	(2,692,037)
Total Activity in FY 2022	8,131,811
<b>Net Pension Liability as of 2022</b>	<b>\$13,190,587</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1008000  
 Submission Unit Name: TOWN OF PORTER

Wages: \$1,005,690      Proportionate Share: 0.0001747

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$210,536	\$550,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,881	\$2,095
<b>Net Difference Between Projected and Actual</b>	67,996	0
<b>Change of Assumptions</b>	74,627	23,573
<b>Changes in Proportion and Differences Between</b>	40,161	16,694
<b>Total</b>	\$194,665	\$42,362

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$70,449
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,341)
<b>Total</b>	\$67,108

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,637

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$24,081
<b>2024</b>	58,962
<b>2025</b>	(2,667)
<b>2026</b>	71,927
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$152,303

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$930,798	\$550,974	\$234,174

# PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

<b>Net Pension Liability as of 2021</b>	<b>\$210,536</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,789
- Net Difference Between Projected and Actual Investment	341,357
- Change of Assumptions	(7,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,378
Pension Expense/Income	67,108
Contributions	(112,637)
Total Activity in FY 2022	340,438
<b>Net Pension Liability as of 2022</b>	<b>\$550,974</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1009000  
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,205,962 Proportionate Share: 0.0002095

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$270,407	\$660,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,248	\$2,513
Net Difference Between Projected and Actual	81,541	0
Change of Assumptions	89,492	28,268
Changes in Proportion and Differences Between	13,113	15,251
<b>Total</b>	<b>\$198,394</b>	<b>\$46,032</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,208
<b>Total</b>	<b>\$85,691</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,064

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,608
2024	49,737
2025	(10,238)
2026	86,255
2027	0
Thereafter	0
<b>Total</b>	<b>\$152,362</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,116,211	\$660,728	\$280,822

**PERF Net Pension Liability - Unaudited**  
**NORTH NEWTON SCHOOL CORPORATION - 1009000**

<b>Net Pension Liability as of 2021</b>	<b>\$270,407</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,885
- Net Difference Between Projected and Actual Investment	432,639
- Change of Assumptions	(14,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,224
Pension Expense/Income	85,691
Contributions	(135,064)
Total Activity in FY 2022	390,321
<b>Net Pension Liability as of 2022</b>	<b>\$660,728</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1010000  
 Submission Unit Name: CITY OF CARMEL

Wages: \$23,776,000      Proportionate Share: 0.0041312

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,443,399	\$13,029,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$280,955	\$49,551
<b>Net Difference Between Projected and Actual</b>	1,607,930	0
<b>Change of Assumptions</b>	1,764,728	557,429
<b>Changes in Proportion and Differences Between</b>	169,263	33,611
<b>Total</b>	\$3,822,876	\$640,591

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,665,946
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	188,880
<b>Total</b>	\$1,854,826

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,647,600

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$663,352
<b>2024</b>	1,066,661
<b>2025</b>	(248,607)
<b>2026</b>	1,700,879
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,182,285

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,010,938	\$13,029,111	\$5,537,613

# PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

<b>Net Pension Liability as of 2021</b>	<b>\$5,443,399</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,913
- Net Difference Between Projected and Actual Investment	8,675,686
- Change of Assumptions	(308,076)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(143,037)
Pension Expense/Income	1,854,826
Contributions	(2,647,600)
Total Activity in FY 2022	7,585,712
<b>Net Pension Liability as of 2022</b>	<b>\$13,029,111</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1011000  
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$5,433,548      Proportionate Share: 0.0009441

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,012,282	\$2,977,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$64,206	\$11,324
<b>Net Difference Between Projected and Actual</b>	367,459	0
<b>Change of Assumptions</b>	403,292	127,389
<b>Changes in Proportion and Differences Between</b>	373,458	2,888
<b>Total</b>	\$1,208,415	\$141,601

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$380,717
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	165,309
<b>Total</b>	\$546,026

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$608,556

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$273,003
<b>2024</b>	370,289
<b>2025</b>	34,821
<b>2026</b>	388,701
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,066,814

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,030,143	\$2,977,533	\$1,265,507

# PERF Net Pension Liability - Unaudited

## SCOTT COUNTY SCHOOL DIST 2 - 1011000

<b>Net Pension Liability as of 2021</b>	<b>\$1,012,282</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,471
- Net Difference Between Projected and Actual Investment	1,681,814
- Change of Assumptions	(5,903)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	313,399
Pension Expense/Income	546,026
Contributions	(608,556)
Total Activity in FY 2022	1,965,251
<b>Net Pension Liability as of 2022</b>	<b>\$2,977,533</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1012000  
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$4,365,761      Proportionate Share: 0.0007586

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$897,671	\$2,392,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$51,591	\$9,099
<b>Net Difference Between Projected and Actual</b>	295,259	0
<b>Change of Assumptions</b>	324,052	102,359
<b>Changes in Proportion and Differences Between</b>	157,861	118,544
<b>Total</b>	\$828,763	\$230,002

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$305,913
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(52,453)
<b>Total</b>	\$253,460

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$488,964

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$78,166
<b>2024</b>	213,377
<b>2025</b>	(5,110)
<b>2026</b>	312,328
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$598,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,041,803	\$2,392,497	\$1,016,856

# PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

<b>Net Pension Liability as of 2021</b>	<b>\$897,671</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,713
- Net Difference Between Projected and Actual Investment	1,460,803
- Change of Assumptions	(28,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	268,022
Pension Expense/Income	253,460
Contributions	(488,964)
Total Activity in FY 2022	1,494,826
<b>Net Pension Liability as of 2022</b>	<b>\$2,392,497</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1013000  
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$12,598,305      Proportionate Share: 0.0021890

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,689,066	\$6,903,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$148,870	\$26,256
<b>Net Difference Between Projected and Actual</b>	851,994	0
<b>Change of Assumptions</b>	935,077	295,365
<b>Changes in Proportion and Differences Between</b>	432,927	7,652
<b>Total</b>	\$2,368,868	\$329,273

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$882,735
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	259,146
<b>Total</b>	\$1,141,881

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,407,780

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$500,013
<b>2024</b>	692,471
<b>2025</b>	(54,134)
<b>2026</b>	901,245
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,039,595

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,662,941	\$6,903,738	\$2,934,217

# PERF Net Pension Liability - Unaudited

## TIPPECANOE SCHOOL CORPORATION - 1013000

<b>Net Pension Liability as of 2021</b>	<b>\$2,689,066</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,333
- Net Difference Between Projected and Actual Investment	4,343,501
- Change of Assumptions	(108,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,628
Pension Expense/Income	1,141,881
Contributions	(1,407,780)
Total Activity in FY 2022	4,214,672
<b>Net Pension Liability as of 2022</b>	<b>\$6,903,738</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1014000  
 Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$1,733,931      Proportionate Share: 0.0003013

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$402,649	\$950,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,491	\$3,614
<b>Net Difference Between Projected and Actual</b>	117,271	0
<b>Change of Assumptions</b>	128,707	40,655
<b>Changes in Proportion and Differences Between</b>	6,395	20,055
<b>Total</b>	\$272,864	\$64,324

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$121,502
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	947
<b>Total</b>	\$122,449

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,402

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$30,831
<b>2024</b>	74,144
<b>2025</b>	(20,485)
<b>2026</b>	124,050
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$208,540

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,605,319	\$950,250	\$403,874

# PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

<b>Net Pension Liability as of 2021</b>	<b>\$402,649</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,145
- Net Difference Between Projected and Actual Investment	640,074
- Change of Assumptions	(24,040)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,625)
Pension Expense/Income	122,449
Contributions	(192,402)
Total Activity in FY 2022	547,601
<b>Net Pension Liability as of 2022</b>	<b>\$950,250</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1015000  
 Submission Unit Name: CITY OF LAPORTE

Wages: \$4,849,785      Proportionate Share: 0.0008427

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,182,421	\$2,657,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$57,310	\$10,108
<b>Net Difference Between Projected and Actual</b>	327,993	0
<b>Change of Assumptions</b>	359,977	113,707
<b>Changes in Proportion and Differences Between</b>	24,541	128,524
<b>Total</b>	\$769,821	\$252,339

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$339,827
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(60,663)
<b>Total</b>	\$279,164

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$543,022

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$68,827
<b>2024</b>	180,121
<b>2025</b>	(78,418)
<b>2026</b>	346,952
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$517,482

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,489,886	\$2,657,734	\$1,129,586

# PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

<b>Net Pension Liability as of 2021</b>	<b>\$1,182,421</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,369
- Net Difference Between Projected and Actual Investment	1,863,258
- Change of Assumptions	(82,901)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,555)
Pension Expense/Income	279,164
Contributions	(543,022)
Total Activity in FY 2022	1,475,313
<b>Net Pension Liability as of 2022</b>	<b>\$2,657,734</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1017000  
 Submission Unit Name: PUTNAM COUNTY

Wages: \$7,422,803      Proportionate Share: 0.0012898

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,682,443	\$4,067,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$87,717	\$15,470
<b>Net Difference Between Projected and Actual</b>	502,011	0
<b>Change of Assumptions</b>	550,965	174,035
<b>Changes in Proportion and Differences Between</b>	346,857	6,015
<b>Total</b>	\$1,487,550	\$195,520

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$520,124
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	247,196
<b>Total</b>	\$767,320

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$829,319

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$400,905
<b>2024</b>	430,491
<b>2025</b>	(70,397)
<b>2026</b>	531,031
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,292,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,872,024	\$4,067,813	\$1,728,896

# PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

<b>Net Pension Liability as of 2021</b>	<b>\$1,682,443</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,296
- Net Difference Between Projected and Actual Investment	2,686,509
- Change of Assumptions	(91,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(195,994)
Pension Expense/Income	767,320
Contributions	(829,319)
Total Activity in FY 2022	2,385,370
<b>Net Pension Liability as of 2022</b>	<b>\$4,067,813</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1018000  
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$443,345      Proportionate Share: 0.0000770

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$97,767	\$242,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,237	\$924
Net Difference Between Projected and Actual	29,970	0
Change of Assumptions	32,892	10,390
Changes in Proportion and Differences Between	6,386	4,736
<b>Total</b>	<b>\$74,485</b>	<b>\$16,050</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,033)
<b>Total</b>	<b>\$29,018</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,655

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,318
2024	20,541
2025	(3,126)
2026	31,702
2027	0
Thereafter	0
<b>Total</b>	<b>\$58,435</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$410,254	\$242,845	\$103,214

# PERF Net Pension Liability - Unaudited

## NOBLE COUNTY LIBRARY - 1018000

<b>Net Pension Liability as of 2021</b>	<b>\$97,767</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,921
- Net Difference Between Projected and Actual Investment	156,912
- Change of Assumptions	(4,716)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,598
Pension Expense/Income	29,018
Contributions	(49,655)
Total Activity in FY 2022	145,078
<b>Net Pension Liability as of 2022</b>	<b>\$242,845</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1019000  
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,546,485      Proportionate Share: 0.0004425

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$669,898	\$1,395,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$30,094	\$5,308
<b>Net Difference Between Projected and Actual</b>	172,228	0
<b>Change of Assumptions</b>	189,023	59,707
<b>Changes in Proportion and Differences Between</b>	178,958	149,240
<b>Total</b>	\$570,303	\$214,255

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$178,442
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	42,668
<b>Total</b>	\$221,110

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,207

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$92,482
<b>2024</b>	141,788
<b>2025</b>	(60,406)
<b>2026</b>	182,184
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$356,048

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,357,630	\$1,395,571	\$593,143

**PERF Net Pension Liability - Unaudited**  
**MACONAQUAH SCHOOL CORPORATION - 1019000**

<b>Net Pension Liability as of 2021</b>	<b>\$669,898</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,250
- Net Difference Between Projected and Actual Investment	1,042,029
- Change of Assumptions	(57,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(210,334)
Pension Expense/Income	221,110
Contributions	(285,207)
Total Activity in FY 2022	725,673
<b>Net Pension Liability as of 2022</b>	<b>\$1,395,571</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1020000  
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,332,395      Proportionate Share: 0.0004053

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$488,179	\$1,278,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,564	\$4,861
Net Difference Between Projected and Actual	157,749	0
Change of Assumptions	173,132	54,688
Changes in Proportion and Differences Between	72,373	126,884
<b>Total</b>	<b>\$430,818</b>	<b>\$186,433</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,423)
<b>Total</b>	<b>\$105,018</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$261,228

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$7,923)
2024	91,541
2025	(6,100)
2026	166,867
2027	0
Thereafter	0
<b>Total</b>	<b>\$244,385</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,159,429	\$1,278,248	\$543,279

**PERF Net Pension Liability - Unaudited**  
**SOUTH DEARBORN COMMUNITY SCH CORP - 1020000**

<b>Net Pension Liability as of 2021</b>	<b>\$488,179</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,753
- Net Difference Between Projected and Actual Investment	791,605
- Change of Assumptions	(17,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,380
Pension Expense/Income	105,018
Contributions	(261,228)
Total Activity in FY 2022	790,069
<b>Net Pension Liability as of 2022</b>	<b>\$1,278,248</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1021000  
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$5,755,778      Proportionate Share: 0.0010001

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,286,373	\$3,154,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$68,015	\$11,996
<b>Net Difference Between Projected and Actual</b>	389,255	0
<b>Change of Assumptions</b>	427,214	134,945
<b>Changes in Proportion and Differences Between</b>	162,902	3,657
<b>Total</b>	\$1,047,386	\$150,598

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$403,300
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	131,362
<b>Total</b>	\$534,662

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$644,646

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$237,346
<b>2024</b>	294,821
<b>2025</b>	(47,136)
<b>2026</b>	411,757
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$896,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,328,510	\$3,154,147	\$1,340,571

# PERF Net Pension Liability - Unaudited

## EAST NOBLE SCHOOL CORPORATION - 1021000

<b>Net Pension Liability as of 2021</b>	<b>\$1,286,373</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,706
- Net Difference Between Projected and Actual Investment	2,059,492
- Change of Assumptions	(65,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,599)
Pension Expense/Income	534,662
Contributions	(644,646)
Total Activity in FY 2022	1,867,774
<b>Net Pension Liability as of 2022</b>	<b>\$3,154,147</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1022000  
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$8,772,860      Proportionate Share: 0.0015243

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,868,109	\$4,807,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,665	\$18,283
Net Difference Between Projected and Actual	593,282	0
Change of Assumptions	651,136	205,676
Changes in Proportion and Differences Between	320,751	5,320
<b>Total</b>	<b>\$1,668,834</b>	<b>\$229,279</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$614,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	239,725
<b>Total</b>	<b>\$854,414</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$977,772

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$365,253
2024	483,187
2025	(36,461)
2026	627,576
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,439,555</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,121,435	\$4,807,386	\$2,043,228

**PERF Net Pension Liability - Unaudited**  
**JENNINGS COUNTY SCHOOL CORPORATION - 1022000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,868,109</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,788
- Net Difference Between Projected and Actual Investment	3,018,851
- Change of Assumptions	(74,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,594
Pension Expense/Income	854,414
Contributions	(977,772)
Total Activity in FY 2022	2,939,277
<b>Net Pension Liability as of 2022</b>	<b>\$4,807,386</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1023000  
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$359,474      Proportionate Share: 0.0000625

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$71,056	\$197,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,251	\$750
<b>Net Difference Between Projected and Actual</b>	24,326	0
<b>Change of Assumptions</b>	26,698	8,433
<b>Changes in Proportion and Differences Between</b>	67,820	20,452
<b>Total</b>	\$123,095	\$29,635

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,204
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,272
<b>Total</b>	\$40,476

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,261

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$22,288
<b>2024</b>	44,728
<b>2025</b>	712
<b>2026</b>	25,732
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$93,460

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$332,999	\$197,115	\$83,777

# PERF Net Pension Liability - Unaudited

## TOWN OF BAINBRIDGE - 1023000

<b>Net Pension Liability as of 2021</b>	<b>\$71,056</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,490
- Net Difference Between Projected and Actual Investment	116,585
- Change of Assumptions	(1,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,286
Pension Expense/Income	40,476
Contributions	(40,261)
Total Activity in FY 2022	126,059
<b>Net Pension Liability as of 2022</b>	<b>\$197,115</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1024000  
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$432,788      Proportionate Share: 0.0000752

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$96,057	\$237,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,114	\$902
Net Difference Between Projected and Actual	29,269	0
Change of Assumptions	32,123	10,147
Changes in Proportion and Differences Between	5,375	6,838
<b>Total</b>	<b>\$71,881</b>	<b>\$17,887</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,229)
<b>Total</b>	<b>\$29,096</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,472

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,398
2024	18,919
2025	(3,283)
2026	30,960
2027	0
Thereafter	0
<b>Total</b>	<b>\$53,994</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$400,664	\$237,168	\$100,801

# PERF Net Pension Liability - Unaudited

## PUTNAM COUNTY PUBLIC LIBRARY - 1024000

<b>Net Pension Liability as of 2021</b>	<b>\$96,057</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,845
- Net Difference Between Projected and Actual Investment	153,990
- Change of Assumptions	(4,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,417
Pension Expense/Income	29,096
Contributions	(48,472)
Total Activity in FY 2022	141,111
<b>Net Pension Liability as of 2022</b>	<b>\$237,168</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1025000  
 Submission Unit Name: DEARBORN COUNTY

Wages: \$10,728,440      Proportionate Share: 0.0018641

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,498,663	\$5,879,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$126,774	\$22,359
<b>Net Difference Between Projected and Actual</b>	725,538	0
<b>Change of Assumptions</b>	796,289	251,526
<b>Changes in Proportion and Differences Between</b>	62,931	129,984
<b>Total</b>	\$1,711,532	\$403,869

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$751,716
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(88,812)
<b>Total</b>	\$662,904

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,196,974

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$203,245
<b>2024</b>	465,336
<b>2025</b>	(128,397)
<b>2026</b>	767,479
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,307,663

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,931,881	\$5,879,058	\$2,498,709

# PERF Net Pension Liability - Unaudited

## DEARBORN COUNTY - 1025000

<b>Net Pension Liability as of 2021</b>	<b>\$2,498,663</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,845
- Net Difference Between Projected and Actual Investment	3,969,824
- Change of Assumptions	(150,834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,630
Pension Expense/Income	662,904
Contributions	(1,196,974)
Total Activity in FY 2022	3,380,395
<b>Net Pension Liability as of 2022</b>	<b>\$5,879,058</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1025001  
 Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$287,434      Proportionate Share: 0.0000499

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$62,766	\$157,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,394	\$599
Net Difference Between Projected and Actual	19,422	0
Change of Assumptions	21,316	6,733
Changes in Proportion and Differences Between	5,018	1,567
<b>Total</b>	<b>\$49,150</b>	<b>\$8,899</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(453)
<b>Total</b>	<b>\$19,670</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,193

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,353
2024	14,143
2025	(1,790)
2026	20,545
2027	0
Thereafter	0
<b>Total</b>	<b>\$40,251</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$265,866	\$157,376	\$66,888

# PERF Net Pension Liability - Unaudited

## DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

<b>Net Pension Liability as of 2021</b>	<b>\$62,766</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,901
- Net Difference Between Projected and Actual Investment	100,918
- Change of Assumptions	(2,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,205
Pension Expense/Income	19,670
Contributions	(32,193)
Total Activity in FY 2022	94,610
<b>Net Pension Liability as of 2022</b>	<b>\$157,376</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1026000  
 Submission Unit Name: GRANT COUNTY

Wages: \$10,464,119      Proportionate Share: 0.0018182

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,608,142	\$5,734,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,652	\$21,808
Net Difference Between Projected and Actual	707,673	0
Change of Assumptions	776,682	245,332
Changes in Proportion and Differences Between	207,646	327,888
<b>Total</b>	<b>\$1,815,653</b>	<b>\$595,028</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(111,576)
<b>Total</b>	<b>\$621,631</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,162,248

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$237,328
2024	428,104
2025	(193,389)
2026	748,582
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,220,625</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,687,327	\$5,734,297	\$2,437,183

# PERF Net Pension Liability - Unaudited

## GRANT COUNTY - 1026000

<b>Net Pension Liability as of 2021</b>	<b>\$2,608,142</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,715
- Net Difference Between Projected and Actual Investment	4,094,107
- Change of Assumptions	(194,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(297,326)
Pension Expense/Income	621,631
Contributions	(1,162,248)
Total Activity in FY 2022	3,126,155
<b>Net Pension Liability as of 2022</b>	<b>\$5,734,297</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1027000  
 Submission Unit Name: TOWN OF LOWELL

Wages: \$1,743,526      Proportionate Share: 0.0003029

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$530,681	\$955,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,600	\$3,633
Net Difference Between Projected and Actual	117,894	0
Change of Assumptions	129,390	40,871
Changes in Proportion and Differences Between	0	221,947
<b>Total</b>	<b>\$267,884</b>	<b>\$266,451</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(90,139)
<b>Total</b>	<b>\$32,008</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,683

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$51,842)
2024	(297)
2025	(71,136)
2026	124,708
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,433</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,613,844	\$955,296	\$406,018

# PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

<b>Net Pension Liability as of 2021</b>	<b>\$530,681</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,412
- Net Difference Between Projected and Actual Investment	806,935
- Change of Assumptions	(59,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176,841)
Pension Expense/Income	32,008
Contributions	(187,683)
Total Activity in FY 2022	424,615
<b>Net Pension Liability as of 2022</b>	<b>\$955,296</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1028000

Submission Unit Name: MIAMI COUNTY

Wages: \$6,314,405      Proportionate Share: 0.0010972

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,327,427	\$3,460,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$74,618	\$13,160
<b>Net Difference Between Projected and Actual</b>	427,048	0
<b>Change of Assumptions</b>	468,692	148,047
<b>Changes in Proportion and Differences Between</b>	187,116	14,078
<b>Total</b>	\$1,157,474	\$175,285

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$442,456
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	65,142
<b>Total</b>	\$507,598

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$707,206

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$207,292
<b>2024</b>	341,972
<b>2025</b>	(18,809)
<b>2026</b>	451,734
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$982,189

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,845,856	\$3,460,384	\$1,470,728

# PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

<b>Net Pension Liability as of 2021</b>	<b>\$1,327,427</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,561
- Net Difference Between Projected and Actual Investment	2,150,591
- Change of Assumptions	(48,895)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188,308
Pension Expense/Income	507,598
Contributions	(707,206)
Total Activity in FY 2022	2,132,957
<b>Net Pension Liability as of 2022</b>	<b>\$3,460,384</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1029000  
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$481,451      Proportionate Share: 0.0000837

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$101,978	\$263,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,692	\$1,004
<b>Net Difference Between Projected and Actual</b>	32,577	0
<b>Change of Assumptions</b>	35,754	11,294
<b>Changes in Proportion and Differences Between</b>	13,280	2,495
<b>Total</b>	\$87,303	\$14,793

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$33,753
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,438
<b>Total</b>	\$36,191

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,811

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$14,019
<b>2024</b>	25,777
<b>2025</b>	(1,744)
<b>2026</b>	34,458
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$72,510

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$445,952	\$263,976	\$112,195

# PERF Net Pension Liability - Unaudited

## TOWN OF REMINGTON - 1029000

<b>Net Pension Liability as of 2021</b>	<b>\$101,978</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,236
- Net Difference Between Projected and Actual Investment	164,986
- Change of Assumptions	(3,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,326
Pension Expense/Income	36,191
Contributions	(53,811)
Total Activity in FY 2022	161,998
<b>Net Pension Liability as of 2022</b>	<b>\$263,976</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1030000  
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$1,017,959      Proportionate Share: 0.0001769

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$244,616	\$557,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,031	\$2,122
Net Difference Between Projected and Actual	68,852	0
Change of Assumptions	75,567	23,869
Changes in Proportion and Differences Between	7,684	18,076
<b>Total</b>	<b>\$164,134</b>	<b>\$44,067</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(563)
<b>Total</b>	<b>\$70,774</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,589

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$21,942
2024	40,421
2025	(15,129)
2026	72,833
2027	0
Thereafter	0
<b>Total</b>	<b>\$120,067</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$942,519	\$557,913	\$237,123

# PERF Net Pension Liability - Unaudited

## TOWN OF BROOKVILLE - 1030000

<b>Net Pension Liability as of 2021</b>	<b>\$244,616</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,426
- Net Difference Between Projected and Actual Investment	386,464
- Change of Assumptions	(16,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,378)
Pension Expense/Income	70,774
Contributions	(113,589)
Total Activity in FY 2022	313,297
<b>Net Pension Liability as of 2022</b>	<b>\$557,913</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1031000  
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$4,083,779      Proportionate Share: 0.0007096

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$911,093	\$2,237,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$48,258	\$8,511
<b>Net Difference Between Projected and Actual</b>	276,188	0
<b>Change of Assumptions</b>	303,120	95,747
<b>Changes in Proportion and Differences Between</b>	64,881	6,925
<b>Total</b>	\$692,447	\$111,183

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$286,153
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	70,201
<b>Total</b>	\$356,354

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$448,838

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$130,714
<b>2024</b>	192,879
<b>2025</b>	(34,483)
<b>2026</b>	292,154
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$581,264

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,780,732	\$2,237,959	\$951,174

# PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

<b>Net Pension Liability as of 2021</b>	<b>\$911,093</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,777
- Net Difference Between Projected and Actual Investment	1,459,159
- Change of Assumptions	(46,264)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,322)
Pension Expense/Income	356,354
Contributions	(448,838)
Total Activity in FY 2022	1,326,866
<b>Net Pension Liability as of 2022</b>	<b>\$2,237,959</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1032000  
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$9,863,096      Proportionate Share: 0.0017138

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,215,361	\$5,405,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$116,552	\$20,556
<b>Net Difference Between Projected and Actual</b>	667,039	0
<b>Change of Assumptions</b>	732,085	231,246
<b>Changes in Proportion and Differences Between</b>	175,255	10,310
<b>Total</b>	\$1,690,931	\$262,112

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$691,106
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	145,507
<b>Total</b>	\$836,613

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,090,616

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$324,229
<b>2024</b>	486,839
<b>2025</b>	(87,846)
<b>2026</b>	705,597
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,428,819

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,131,087	\$5,405,037	\$2,297,241

# PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

<b>Net Pension Liability as of 2021</b>	<b>\$2,215,361</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,458
- Net Difference Between Projected and Actual Investment	3,543,483
- Change of Assumptions	(115,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,372)
Pension Expense/Income	836,613
Contributions	(1,090,616)
Total Activity in FY 2022	3,189,676
<b>Net Pension Liability as of 2022</b>	<b>\$5,405,037</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1033000  
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$7,024,851      Proportionate Share: 0.0012206

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,618,493	\$3,849,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,011	\$14,640
Net Difference Between Projected and Actual	475,077	0
Change of Assumptions	521,405	164,697
Changes in Proportion and Differences Between	33,739	31,142
<b>Total</b>	<b>\$1,113,232</b>	<b>\$210,479</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$492,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,697)
<b>Total</b>	<b>\$459,522</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$775,017

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$179,640
2024	299,445
2025	(78,872)
2026	502,540
2027	0
Thereafter	0
<b>Total</b>	<b>\$902,753</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,503,328	\$3,849,567	\$1,636,137

# PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

<b>Net Pension Liability as of 2021</b>	<b>\$1,618,493</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,330
- Net Difference Between Projected and Actual Investment	2,576,542
- Change of Assumptions	(93,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,557
Pension Expense/Income	459,522
Contributions	(775,017)
Total Activity in FY 2022	2,231,074
<b>Net Pension Liability as of 2022</b>	<b>\$3,849,567</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1033001  
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$244,528      Proportionate Share: 0.0000425

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$68,950	\$134,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,890	\$510
Net Difference Between Projected and Actual	16,542	0
Change of Assumptions	18,155	5,735
Changes in Proportion and Differences Between	5,541	19,307
<b>Total</b>	<b>\$43,128</b>	<b>\$25,552</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,177)
<b>Total</b>	<b>\$11,962</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,387

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,509
2024	4,183
2025	(7,613)
2026	17,497
2027	0
Thereafter	0
<b>Total</b>	<b>\$17,576</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,439	\$134,038	\$56,969

# PERF Net Pension Liability - Unaudited

## CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

<b>Net Pension Liability as of 2021</b>	<b>\$68,950</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,399
- Net Difference Between Projected and Actual Investment	106,068
- Change of Assumptions	(6,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,179)
Pension Expense/Income	11,962
Contributions	(27,387)
Total Activity in FY 2022	65,088
<b>Net Pension Liability as of 2022</b>	<b>\$134,038</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1035000  
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$244,592      Proportionate Share: 0.0000425

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$52,108	\$134,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,890	\$510
<b>Net Difference Between Projected and Actual</b>	16,542	0
<b>Change of Assumptions</b>	18,155	5,735
<b>Changes in Proportion and Differences Between</b>	7,845	136
<b>Total</b>	\$45,432	\$6,381

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$17,139
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,861
<b>Total</b>	\$21,000

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,394

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,001
<b>2024</b>	13,551
<b>2025</b>	(999)
<b>2026</b>	17,498
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$39,051

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,439	\$134,038	\$56,969

# PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

<b>Net Pension Liability as of 2021</b>	<b>\$52,108</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,638
- Net Difference Between Projected and Actual Investment	84,199
- Change of Assumptions	(2,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,573
Pension Expense/Income	21,000
Contributions	(27,394)
Total Activity in FY 2022	81,930
<b>Net Pension Liability as of 2022</b>	<b>\$134,038</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1038000  
 Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$1,983,060 Proportionate Share: 0.0003446

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$466,994	\$1,086,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,436	\$4,133
Net Difference Between Projected and Actual	134,124	0
Change of Assumptions	147,203	46,497
Changes in Proportion and Differences Between	5,228	72,375
<b>Total</b>	<b>\$309,991</b>	<b>\$123,005</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,885)
<b>Total</b>	<b>\$107,078</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,103

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,268
2024	61,408
2025	(25,569)
2026	141,879
2027	0
Thereafter	0
<b>Total</b>	<b>\$186,986</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,836,021	\$1,086,811	\$461,915

# PERF Net Pension Liability - Unaudited

## RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

<b>Net Pension Liability as of 2021</b>	<b>\$466,994</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,654
- Net Difference Between Projected and Actual Investment	740,473
- Change of Assumptions	(29,299)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,014
Pension Expense/Income	107,078
Contributions	(222,103)
Total Activity in FY 2022	619,817
<b>Net Pension Liability as of 2022</b>	<b>\$1,086,811</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1039000  
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$303,040 Proportionate Share: 0.0000527

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$67,371	\$166,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,584	\$632
Net Difference Between Projected and Actual	20,512	0
Change of Assumptions	22,512	7,111
Changes in Proportion and Differences Between	15,089	5,344
<b>Total</b>	<b>\$61,697</b>	<b>\$13,087</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,208
<b>Total</b>	<b>\$27,460</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,941

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,599
2024	19,641
2025	(2,328)
2026	21,698
2027	0
Thereafter	0
<b>Total</b>	<b>\$48,610</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,784	\$166,207	\$70,641

# PERF Net Pension Liability - Unaudited

## INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

<b>Net Pension Liability as of 2021</b>	<b>\$67,371</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,993
- Net Difference Between Projected and Actual Investment	107,988
- Change of Assumptions	(3,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,310)
Pension Expense/Income	27,460
Contributions	(33,941)
Total Activity in FY 2022	98,836
<b>Net Pension Liability as of 2022</b>	<b>\$166,207</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1041000  
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$7,243,888      Proportionate Share: 0.0012587

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,568,359	\$3,969,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$85,602	\$15,097
<b>Net Difference Between Projected and Actual</b>	489,907	0
<b>Change of Assumptions</b>	537,680	169,838
<b>Changes in Proportion and Differences Between</b>	269,123	10,124
<b>Total</b>	\$1,382,312	\$195,059

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$507,583
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	123,828
<b>Total</b>	\$631,411

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$803,736

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$298,509
<b>2024</b>	411,450
<b>2025</b>	(40,935)
<b>2026</b>	518,229
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,187,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,706,324	\$3,969,728	\$1,687,208

# PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

<b>Net Pension Liability as of 2021</b>	<b>\$1,568,359</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,178
- Net Difference Between Projected and Actual Investment	2,526,278
- Change of Assumptions	(68,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,008
Pension Expense/Income	631,411
Contributions	(803,736)
Total Activity in FY 2022	2,401,369
<b>Net Pension Liability as of 2022</b>	<b>\$3,969,728</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1041001  
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$121,457      Proportionate Share: 0.0000211

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$36,581	\$66,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435	\$253
Net Difference Between Projected and Actual	8,212	0
Change of Assumptions	9,013	2,847
Changes in Proportion and Differences Between	2,907	13,215
<b>Total</b>	<b>\$21,567</b>	<b>\$16,315</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,256)
<b>Total</b>	<b>(\$2,747)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,603

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$521)
2024	1,787
2025	(4,701)
2026	8,687
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,252</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,420	\$66,546	\$28,283

# PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

<b>Net Pension Liability as of 2021</b>	<b>\$36,581</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	661
- Net Difference Between Projected and Actual Investment	55,709
- Change of Assumptions	(4,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,038)
Pension Expense/Income	(2,747)
Contributions	(13,603)
Total Activity in FY 2022	29,965
<b>Net Pension Liability as of 2022</b>	<b>\$66,546</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1042000  
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$537,544      Proportionate Share: 0.0000934

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$126,716	\$294,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,352	\$1,120
<b>Net Difference Between Projected and Actual</b>	36,353	0
<b>Change of Assumptions</b>	39,898	12,603
<b>Changes in Proportion and Differences Between</b>	9,452	8,981
<b>Total</b>	\$92,055	\$22,704

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$37,664
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	281
<b>Total</b>	\$37,945

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,205

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,494
<b>2024</b>	25,385
<b>2025</b>	(6,983)
<b>2026</b>	38,455
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$69,351

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$497,633	\$294,568	\$125,197

# PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

<b>Net Pension Liability as of 2021</b>	<b>\$126,716</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,428
- Net Difference Between Projected and Actual Investment	200,882
- Change of Assumptions	(7,981)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,217)
Pension Expense/Income	37,945
Contributions	(60,205)
Total Activity in FY 2022	167,852
<b>Net Pension Liability as of 2022</b>	<b>\$294,568</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1043000  
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$431,606 Proportionate Share: 0.0000750

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$111,584	\$236,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,101	\$900
Net Difference Between Projected and Actual	29,191	0
Change of Assumptions	32,038	10,120
Changes in Proportion and Differences Between	1,006	57,949
<b>Total</b>	<b>\$67,336</b>	<b>\$68,969</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,078)
<b>Total</b>	<b>(\$16,834)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,340

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$19,907)
2024	(3,133)
2025	(9,471)
2026	30,878
2027	0
Thereafter	0
<b>Total</b>	<b>(\$1,633)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$399,598	\$236,537	\$100,533

**PERF Net Pension Liability - Unaudited**  
**SO DEARBORN REGIONAL SEWER DISTRICT - 1043000**

<b>Net Pension Liability as of 2021</b>	<b>\$111,584</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,613
- Net Difference Between Projected and Actual Investment	174,072
- Change of Assumptions	(9,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,587
Pension Expense/Income	(16,834)
Contributions	(48,340)
Total Activity in FY 2022	124,953
<b>Net Pension Liability as of 2022</b>	<b>\$236,537</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1044000  
 Submission Unit Name: CITY OF MUNCIE

Wages: \$11,655,978      Proportionate Share: 0.0020253

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,545,113	\$6,387,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$137,737	\$24,292
<b>Net Difference Between Projected and Actual</b>	788,280	0
<b>Change of Assumptions</b>	865,149	273,277
<b>Changes in Proportion and Differences Between</b>	289,499	61,138
<b>Total</b>	\$2,080,665	\$358,707

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$816,722
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	35,031
<b>Total</b>	\$851,753

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,290,308

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$343,468
<b>2024</b>	619,548
<b>2025</b>	(74,905)
<b>2026</b>	833,847
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,721,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,790,751	\$6,387,456	\$2,714,787

# PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

<b>Net Pension Liability as of 2021</b>	<b>\$2,545,113</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,213
- Net Difference Between Projected and Actual Investment	4,092,876
- Change of Assumptions	(116,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227,465
Pension Expense/Income	851,753
Contributions	(1,290,308)
Total Activity in FY 2022	3,842,343
<b>Net Pension Liability as of 2022</b>	<b>\$6,387,456</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1045000  
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$898,334      Proportionate Share: 0.0001561

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$195,403	\$492,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,616	\$1,872
<b>Net Difference Between Projected and Actual</b>	60,757	0
<b>Change of Assumptions</b>	66,681	21,063
<b>Changes in Proportion and Differences Between</b>	16,775	7,212
<b>Total</b>	\$154,829	\$30,147

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$62,949
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,665
<b>Total</b>	\$67,614

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,613

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$22,206
<b>2024</b>	43,455
<b>2025</b>	(5,248)
<b>2026</b>	64,269
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$124,682

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$831,697	\$492,313	\$209,242

# PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

<b>Net Pension Liability as of 2021</b>	<b>\$195,403</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,963
- Net Difference Between Projected and Actual Investment	314,470
- Change of Assumptions	(8,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,256
Pension Expense/Income	67,614
Contributions	(100,613)
Total Activity in FY 2022	296,910
<b>Net Pension Liability as of 2022</b>	<b>\$492,313</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1046000  
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$3,719,677 Proportionate Share: 0.0006463

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$899,645	\$2,038,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,954	\$7,752
Net Difference Between Projected and Actual	251,550	0
Change of Assumptions	276,080	87,206
Changes in Proportion and Differences Between	84,519	111,513
<b>Total</b>	<b>\$656,103</b>	<b>\$206,471</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,387
<b>Total</b>	<b>\$315,014</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,574

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$119,113
2024	121,723
2025	(57,295)
2026	266,091
2027	0
Thereafter	0
<b>Total</b>	<b>\$449,632</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,443,471	\$2,038,322	\$866,324

**PERF Net Pension Liability - Unaudited**  
**GREATER JASPER CONSOLIDATED SCHOOLS - 1046000**

<b>Net Pension Liability as of 2021</b>	<b>\$899,645</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,395
- Net Difference Between Projected and Actual Investment	1,419,657
- Change of Assumptions	(61,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141,239)
Pension Expense/Income	315,014
Contributions	(416,574)
Total Activity in FY 2022	1,138,677
<b>Net Pension Liability as of 2022</b>	<b>\$2,038,322</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1047000  
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,144,654 Proportionate Share: 0.0001989

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$263,564	\$627,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,527	\$2,386
Net Difference Between Projected and Actual	77,415	0
Change of Assumptions	84,964	26,838
Changes in Proportion and Differences Between	3,008	28,681
<b>Total</b>	<b>\$178,914</b>	<b>\$57,905</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,448)
<b>Total</b>	<b>\$32,760</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,200

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,738
2024	44,791
2025	(12,409)
2026	81,889
2027	0
Thereafter	0
<b>Total</b>	<b>\$121,009</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,059,735	\$627,297	\$266,613

# PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

<b>Net Pension Liability as of 2021</b>	<b>\$263,564</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,389
- Net Difference Between Projected and Actual Investment	419,629
- Change of Assumptions	(15,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,402
Pension Expense/Income	32,760
Contributions	(128,200)
Total Activity in FY 2022	363,733
<b>Net Pension Liability as of 2022</b>	<b>\$627,297</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1048000  
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$971,805 Proportionate Share: 0.0001689

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$190,930	\$532,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,487	\$2,026
<b>Net Difference Between Projected and Actual</b>	65,739	0
<b>Change of Assumptions</b>	72,149	22,790
<b>Changes in Proportion and Differences Between</b>	48,473	19,278
<b>Total</b>	\$197,848	\$44,094

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$68,111
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,293
<b>Total</b>	\$81,404

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,842

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$25,534
<b>2024</b>	56,316
<b>2025</b>	2,365
<b>2026</b>	69,539
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$153,754

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$899,895	\$532,682	\$226,400

# PERF Net Pension Liability - Unaudited

## DALEVILLE COMMUNITY SCHOOLS - 1048000

<b>Net Pension Liability as of 2021</b>	<b>\$190,930</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,743
- Net Difference Between Projected and Actual Investment	313,644
- Change of Assumptions	(3,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,597
Pension Expense/Income	81,404
Contributions	(108,842)
Total Activity in FY 2022	341,752
<b>Net Pension Liability as of 2022</b>	<b>\$532,682</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1049000  
 Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$3,342,028      Proportionate Share: 0.0005807

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$701,873	\$1,831,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$39,492	\$6,965
<b>Net Difference Between Projected and Actual</b>	226,018	0
<b>Change of Assumptions</b>	248,058	78,355
<b>Changes in Proportion and Differences Between</b>	98,364	13,999
<b>Total</b>	\$611,932	\$99,319

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$234,173
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	44,299
<b>Total</b>	\$278,472

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,007

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$107,451
<b>2024</b>	176,216
<b>2025</b>	(10,137)
<b>2026</b>	239,083
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$512,613

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,093,956	\$1,831,430	\$778,392

# PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

<b>Net Pension Liability as of 2021</b>	<b>\$701,873</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,535
- Net Difference Between Projected and Actual Investment	1,137,336
- Change of Assumptions	(25,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,911
Pension Expense/Income	278,472
Contributions	(372,007)
Total Activity in FY 2022	1,129,557
<b>Net Pension Liability as of 2022</b>	<b>\$1,831,430</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1050000  
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$552,755      Proportionate Share: 0.0000960

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$133,559	\$302,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,529	\$1,151
<b>Net Difference Between Projected and Actual</b>	37,365	0
<b>Change of Assumptions</b>	41,008	12,953
<b>Changes in Proportion and Differences Between</b>	46,497	18,515
<b>Total</b>	\$131,399	\$32,619

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,713
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	23,813
<b>Total</b>	\$62,526

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,909

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$26,837
<b>2024</b>	40,892
<b>2025</b>	(8,476)
<b>2026</b>	39,527
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$98,780

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$511,486	\$302,768	\$128,682

# PERF Net Pension Liability - Unaudited

## TOWN OF CLOVERDALE - 1050000

<b>Net Pension Liability as of 2021</b>	<b>\$133,559</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,477
- Net Difference Between Projected and Actual Investment	210,779
- Change of Assumptions	(9,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,538)
Pension Expense/Income	62,526
Contributions	(61,909)
Total Activity in FY 2022	169,209
<b>Net Pension Liability as of 2022</b>	<b>\$302,768</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1051000  
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$23,375      Proportionate Share: 0.0000041

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,790	\$12,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$279	\$49
<b>Net Difference Between Projected and Actual</b>	1,596	0
<b>Change of Assumptions</b>	1,751	553
<b>Changes in Proportion and Differences Between</b>	2,322	610
<b>Total</b>	\$5,948	\$1,212

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,653
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,899
<b>Total</b>	\$4,552

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,618

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,193
<b>2024</b>	1,257
<b>2025</b>	(403)
<b>2026</b>	1,689
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,845	\$12,931	\$5,496

**PERF Net Pension Liability - Unaudited**  
**GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148
- Net Difference Between Projected and Actual Investment	9,113
- Change of Assumptions	(414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,640)
Pension Expense/Income	4,552
Contributions	(2,618)
Total Activity in FY 2022	7,141
<b>Net Pension Liability as of 2022</b>	<b>\$12,931</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1052000  
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$10,638,489      Proportionate Share: 0.0018485

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,371,158	\$5,829,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$125,713	\$22,172
<b>Net Difference Between Projected and Actual</b>	719,466	0
<b>Change of Assumptions</b>	789,625	249,421
<b>Changes in Proportion and Differences Between</b>	144,934	20,756
<b>Total</b>	\$1,779,738	\$292,349

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$745,425
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	77,315
<b>Total</b>	\$822,740

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,169,941

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$301,081
<b>2024</b>	514,061
<b>2025</b>	(88,808)
<b>2026</b>	761,055
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,487,389

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,848,765	\$5,829,858	\$2,477,798

# PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

<b>Net Pension Liability as of 2021</b>	<b>\$2,371,158</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,786
- Net Difference Between Projected and Actual Investment	3,798,197
- Change of Assumptions	(119,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,815
Pension Expense/Income	822,740
Contributions	(1,169,941)
Total Activity in FY 2022	3,458,700
<b>Net Pension Liability as of 2022</b>	<b>\$5,829,858</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1054000  
 Submission Unit Name: KNOX COUNTY

Wages: \$8,328,647      Proportionate Share: 0.0014472

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,925,612	\$4,564,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$98,421	\$17,358
<b>Net Difference Between Projected and Actual</b>	563,274	0
<b>Change of Assumptions</b>	618,202	195,273
<b>Changes in Proportion and Differences Between</b>	54,439	37,715
<b>Total</b>	\$1,334,336	\$250,346

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$583,597
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	122,064
<b>Total</b>	\$705,661

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$930,371

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$221,036
<b>2024</b>	360,999
<b>2025</b>	(93,880)
<b>2026</b>	595,835
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,083,990

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,710,648	\$4,564,226	\$1,939,880

# PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

<b>Net Pension Liability as of 2021</b>	<b>\$1,925,612</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,651
- Net Difference Between Projected and Actual Investment	3,063,505
- Change of Assumptions	(113,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(140,695)
Pension Expense/Income	705,661
Contributions	(930,371)
Total Activity in FY 2022	2,638,614
<b>Net Pension Liability as of 2022</b>	<b>\$4,564,226</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1055000  
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$3,694,727      Proportionate Share: 0.0006420

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$937,673	\$2,024,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$43,661	\$7,700
<b>Net Difference Between Projected and Actual</b>	249,877	0
<b>Change of Assumptions</b>	274,244	86,626
<b>Changes in Proportion and Differences Between</b>	55,826	141,502
<b>Total</b>	\$623,608	\$235,828

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$258,893
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(14,857)
<b>Total</b>	\$244,036

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$413,681

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$63,756
<b>2024</b>	133,915
<b>2025</b>	(74,213)
<b>2026</b>	264,322
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$387,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,420,561	\$2,024,760	\$860,561

# PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

<b>Net Pension Liability as of 2021</b>	<b>\$937,673</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,613
- Net Difference Between Projected and Actual Investment	1,467,360
- Change of Assumptions	(73,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(159,822)
Pension Expense/Income	244,036
Contributions	(413,681)
Total Activity in FY 2022	1,087,087
<b>Net Pension Liability as of 2022</b>	<b>\$2,024,760</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1056000  
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$1,072,910      Proportionate Share: 0.0001864

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$233,431	\$587,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,677	\$2,236
<b>Net Difference Between Projected and Actual</b>	72,550	0
<b>Change of Assumptions</b>	79,625	25,151
<b>Changes in Proportion and Differences Between</b>	23,052	4,198
<b>Total</b>	\$187,904	\$31,585

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$75,168
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,100
<b>Total</b>	\$83,268

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,166

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$33,550
<b>2024</b>	52,323
<b>2025</b>	(6,300)
<b>2026</b>	76,746
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$156,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$993,135	\$587,874	\$249,857

# PERF Net Pension Liability - Unaudited

## TOWN OF NEW WHITELAND - 1056000

<b>Net Pension Liability as of 2021</b>	<b>\$233,431</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,118
- Net Difference Between Projected and Actual Investment	375,639
- Change of Assumptions	(10,511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,095
Pension Expense/Income	83,268
Contributions	(120,166)
Total Activity in FY 2022	354,443
<b>Net Pension Liability as of 2022</b>	<b>\$587,874</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1057000  
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$466,166      Proportionate Share: 0.0000810

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$112,768	\$255,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,509	\$972
<b>Net Difference Between Projected and Actual</b>	31,527	0
<b>Change of Assumptions</b>	34,601	10,929
<b>Changes in Proportion and Differences Between</b>	1,229	10,259
<b>Total</b>	\$72,866	\$22,160

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$32,664
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(15,500)
<b>Total</b>	\$17,164

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,211

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$7,316
<b>2024</b>	17,228
<b>2025</b>	(7,188)
<b>2026</b>	33,350
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$50,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$431,566	\$255,460	\$108,575

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP, HOWARD COUNTY - 1057000**

<b>Net Pension Liability as of 2021</b>	<b>\$112,768</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,932
- Net Difference Between Projected and Actual Investment	177,946
- Change of Assumptions	(7,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,582
Pension Expense/Income	17,164
Contributions	(52,211)
Total Activity in FY 2022	142,692
<b>Net Pension Liability as of 2022</b>	<b>\$255,460</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1058000  
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,566,725      Proportionate Share: 0.0006197

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$762,928	\$1,954,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,145	\$7,433
Net Difference Between Projected and Actual	241,197	0
Change of Assumptions	264,718	83,617
Changes in Proportion and Differences Between	86,371	41,402
<b>Total</b>	<b>\$634,431</b>	<b>\$132,452</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,665
<b>Total</b>	<b>\$260,565</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$399,473

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$82,222
2024	180,412
2025	(15,795)
2026	255,140
2027	0
Thereafter	0
<b>Total</b>	<b>\$501,979</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,301,747	\$1,954,430	\$830,669

# PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

<b>Net Pension Liability as of 2021</b>	<b>\$762,928</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,851
- Net Difference Between Projected and Actual Investment	1,231,790
- Change of Assumptions	(31,289)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,058
Pension Expense/Income	260,565
Contributions	(399,473)
Total Activity in FY 2022	1,191,502
<b>Net Pension Liability as of 2022</b>	<b>\$1,954,430</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1059000  
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$112,015      Proportionate Share: 0.0000195

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$27,501	\$61,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,326	\$234
Net Difference Between Projected and Actual	7,590	0
Change of Assumptions	8,330	2,631
Changes in Proportion and Differences Between	286	3,906
<b>Total</b>	<b>\$17,532</b>	<b>\$6,771</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,303)
<b>Total</b>	<b>\$6,561</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,546

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$918
2024	3,687
2025	(1,873)
2026	8,029
2027	0
Thereafter	0
<b>Total</b>	<b>\$10,761</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,896	\$61,500	\$26,139

# PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

<b>Net Pension Liability as of 2021</b>	<b>\$27,501</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	700
- Net Difference Between Projected and Actual Investment	43,298
- Change of Assumptions	(1,957)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,057)
Pension Expense/Income	6,561
Contributions	(12,546)
Total Activity in FY 2022	33,999
<b>Net Pension Liability as of 2022</b>	<b>\$61,500</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1060000  
 Submission Unit Name: SPENCER COUNTY

Wages: \$3,903,502      Proportionate Share: 0.0006783

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$935,305	\$2,139,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$46,130	\$8,136
<b>Net Difference Between Projected and Actual</b>	264,005	0
<b>Change of Assumptions</b>	289,750	91,524
<b>Changes in Proportion and Differences Between</b>	25,007	73,312
<b>Total</b>	\$624,892	\$172,972

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$273,531
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,649)
<b>Total</b>	\$268,882

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$437,163

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$82,965
<b>2024</b>	146,339
<b>2025</b>	(56,650)
<b>2026</b>	279,266
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$451,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,613,967	\$2,139,244	\$909,218

# PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

<b>Net Pension Liability as of 2021</b>	<b>\$935,305</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,679
- Net Difference Between Projected and Actual Investment	1,478,412
- Change of Assumptions	(62,151)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,720)
Pension Expense/Income	268,882
Contributions	(437,163)
Total Activity in FY 2022	1,203,939
<b>Net Pension Liability as of 2022</b>	<b>\$2,139,244</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1060001  
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$178,019      Proportionate Share: 0.0000309

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$42,239	\$97,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,101	\$371
<b>Net Difference Between Projected and Actual</b>	12,027	0
<b>Change of Assumptions</b>	13,200	4,169
<b>Changes in Proportion and Differences Between</b>	3,999	2,917
<b>Total</b>	\$31,327	\$7,457

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,461
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	212
<b>Total</b>	\$12,673

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,938

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,763
<b>2024</b>	6,817
<b>2025</b>	(2,433)
<b>2026</b>	12,723
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$23,870

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,634	\$97,453	\$41,420

# PERF Net Pension Liability - Unaudited

## SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

<b>Net Pension Liability as of 2021</b>	<b>\$42,239</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,128
- Net Difference Between Projected and Actual Investment	66,870
- Change of Assumptions	(2,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,792)
Pension Expense/Income	12,673
Contributions	(19,938)
Total Activity in FY 2022	55,214
<b>Net Pension Liability as of 2022</b>	<b>\$97,453</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1061000  
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$2,402,769 Proportionate Share: 0.0004175

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$458,836	\$1,316,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$28,393	\$5,008
<b>Net Difference Between Projected and Actual</b>	162,498	0
<b>Change of Assumptions</b>	178,344	56,334
<b>Changes in Proportion and Differences Between</b>	138,590	15,609
<b>Total</b>	\$507,825	\$76,951

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$168,361
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	43,550
<b>Total</b>	\$211,911

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,110

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$95,048
<b>2024</b>	152,926
<b>2025</b>	11,009
<b>2026</b>	171,891
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$430,874

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,224,430	\$1,316,725	\$559,632

**PERF Net Pension Liability - Unaudited**  
**EASTBROOK COMMUNITY SCHOOL CORP - 1061000**

<b>Net Pension Liability as of 2021</b>	<b>\$458,836</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,853
- Net Difference Between Projected and Actual Investment	758,255
- Change of Assumptions	(5,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145,705
Pension Expense/Income	211,911
Contributions	(269,110)
Total Activity in FY 2022	857,889
<b>Net Pension Liability as of 2022</b>	<b>\$1,316,725</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1062000  
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$411,004      Proportionate Share: 0.0000714

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$95,794	\$225,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,856	\$856
Net Difference Between Projected and Actual	27,790	0
Change of Assumptions	30,500	9,634
Changes in Proportion and Differences Between	2,321	9,902
<b>Total</b>	<b>\$65,467</b>	<b>\$20,392</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,285)
<b>Total</b>	<b>\$24,508</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,032

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,498
2024	14,094
2025	(4,915)
2026	29,398
2027	0
Thereafter	0
<b>Total</b>	<b>\$45,075</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$380,418	\$225,184	\$95,707

# PERF Net Pension Liability - Unaudited

LOGOOTE Community School Corporation - 1062000

<b>Net Pension Liability as of 2021</b>	<b>\$95,794</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,637
- Net Difference Between Projected and Actual Investment	152,169
- Change of Assumptions	(5,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,910
Pension Expense/Income	24,508
Contributions	(46,032)
Total Activity in FY 2022	129,390
<b>Net Pension Liability as of 2022</b>	<b>\$225,184</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1063000  
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$2,696,042      Proportionate Share: 0.0004685

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$626,475	\$1,477,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,862	\$5,619
<b>Net Difference Between Projected and Actual</b>	182,348	0
<b>Change of Assumptions</b>	200,130	63,215
<b>Changes in Proportion and Differences Between</b>	53,945	16,468
<b>Total</b>	\$468,285	\$85,302

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$188,927
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	41,768
<b>Total</b>	\$230,695

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,442

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$96,230
<b>2024</b>	125,618
<b>2025</b>	(31,755)
<b>2026</b>	192,890
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$382,983

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,496,157	\$1,477,570	\$627,995

# PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

<b>Net Pension Liability as of 2021</b>	<b>\$626,475</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,325
- Net Difference Between Projected and Actual Investment	995,769
- Change of Assumptions	(37,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,764)
Pension Expense/Income	230,695
Contributions	(300,442)
Total Activity in FY 2022	851,095
<b>Net Pension Liability as of 2022</b>	<b>\$1,477,570</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1066000  
 Submission Unit Name: TOWN OF LYNN

Wages: \$270,377      Proportionate Share: 0.0000470

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$63,161	\$148,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,196	\$564
Net Difference Between Projected and Actual	18,293	0
Change of Assumptions	20,077	6,342
Changes in Proportion and Differences Between	6,732	2,120
<b>Total</b>	<b>\$48,298</b>	<b>\$9,026</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,167
<b>Total</b>	<b>\$21,120</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,282

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,326
2024	13,877
2025	(3,280)
2026	19,349
2027	0
Thereafter	0
<b>Total</b>	<b>\$39,272</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,415	\$148,230	\$63,001

# PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

<b>Net Pension Liability as of 2021</b>	<b>\$63,161</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,733
- Net Difference Between Projected and Actual Investment	100,301
- Change of Assumptions	(3,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,955)
Pension Expense/Income	21,120
Contributions	(30,282)
Total Activity in FY 2022	85,069
<b>Net Pension Liability as of 2022</b>	<b>\$148,230</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1067000  
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$15,000 Proportionate Share: 0.0000026

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,553	\$8,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177	\$31
Net Difference Between Projected and Actual	1,012	0
Change of Assumptions	1,111	351
Changes in Proportion and Differences Between	2,977	1,921
<b>Total</b>	<b>\$5,277</b>	<b>\$2,303</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18
<b>Total</b>	<b>\$1,066</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,234
2024	(127)
2025	(203)
2026	1,070
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,974</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,853	\$8,200	\$3,485

# PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

<b>Net Pension Liability as of 2021</b>	<b>\$3,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	5,625
- Change of Assumptions	(229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(230)
Pension Expense/Income	1,066
Contributions	(1,680)
Total Activity in FY 2022	4,647
<b>Net Pension Liability as of 2022</b>	<b>\$8,200</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1069000  
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,821,839 Proportionate Share: 0.0003166

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$501,470	\$998,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,531	\$3,797
<b>Net Difference Between Projected and Actual</b>	123,226	0
<b>Change of Assumptions</b>	135,242	42,719
<b>Changes in Proportion and Differences Between</b>	111,127	127,380
<b>Total</b>	\$391,126	\$173,896

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$127,672
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	35,666
<b>Total</b>	\$163,338

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,046

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$56,143
<b>2024</b>	82,663
<b>2025</b>	(51,924)
<b>2026</b>	130,348
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$217,230

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,686,837	\$998,503	\$424,382

# PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

<b>Net Pension Liability as of 2021</b>	<b>\$501,470</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,595
- Net Difference Between Projected and Actual Investment	774,338
- Change of Assumptions	(47,079)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(200,113)
Pension Expense/Income	163,338
Contributions	(204,046)
Total Activity in FY 2022	497,033
<b>Net Pension Liability as of 2022</b>	<b>\$998,503</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1071000  
 Submission Unit Name: CITY OF JASPER

Wages: \$8,752,869 Proportionate Share: 0.0015209

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,992,851	\$4,796,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,433	\$18,242
Net Difference Between Projected and Actual	591,959	0
Change of Assumptions	649,684	205,217
Changes in Proportion and Differences Between	32,804	68,130
<b>Total</b>	<b>\$1,377,880</b>	<b>\$291,589</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$613,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,493)
<b>Total</b>	<b>\$589,825</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$980,323

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$172,385
2024	373,784
2025	(86,056)
2026	626,178
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,086,291</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,103,320	\$4,796,663	\$2,038,671

# PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

<b>Net Pension Liability as of 2021</b>	<b>\$1,992,851</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,821
- Net Difference Between Projected and Actual Investment	3,179,494
- Change of Assumptions	(110,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,313
Pension Expense/Income	589,825
Contributions	(980,323)
Total Activity in FY 2022	2,803,812
<b>Net Pension Liability as of 2022</b>	<b>\$4,796,663</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1072000  
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$1,165,620      Proportionate Share: 0.0002025

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$245,800	\$638,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,772	\$2,429
<b>Net Difference Between Projected and Actual</b>	78,816	0
<b>Change of Assumptions</b>	86,502	27,324
<b>Changes in Proportion and Differences Between</b>	86,019	783
<b>Total</b>	\$265,109	\$30,536

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$81,660
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	44,412
<b>Total</b>	\$126,072

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,214

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$68,509
<b>2024</b>	86,542
<b>2025</b>	(3,850)
<b>2026</b>	83,372
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$234,573

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,078,915	\$638,651	\$271,438

**PERF Net Pension Liability - Unaudited**  
**CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000**

<b>Net Pension Liability as of 2021</b>	<b>\$245,800</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,844
- Net Difference Between Projected and Actual Investment	397,965
- Change of Assumptions	(9,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	434
Pension Expense/Income	126,072
Contributions	(130,214)
Total Activity in FY 2022	392,851
<b>Net Pension Liability as of 2022</b>	<b>\$638,651</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1073000  
 Submission Unit Name: CARROLL COUNTY

Wages: \$4,359,369      Proportionate Share: 0.0007575

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$993,860	\$2,389,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$51,516	\$9,086
<b>Net Difference Between Projected and Actual</b>	294,831	0
<b>Change of Assumptions</b>	323,582	102,211
<b>Changes in Proportion and Differences Between</b>	15,836	5,213
<b>Total</b>	\$685,765	\$116,510

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$305,469
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,888
<b>Total</b>	\$313,357

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$481,828

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$107,423
<b>2024</b>	194,587
<b>2025</b>	(44,629)
<b>2026</b>	311,874
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$569,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,035,942	\$2,389,028	\$1,015,381

# PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

<b>Net Pension Liability as of 2021</b>	<b>\$993,860</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,281
- Net Difference Between Projected and Actual Investment	1,585,267
- Change of Assumptions	(55,307)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,398
Pension Expense/Income	313,357
Contributions	(481,828)
Total Activity in FY 2022	1,395,168
<b>Net Pension Liability as of 2022</b>	<b>\$2,389,028</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1074000  
 Submission Unit Name: VERMILLION COUNTY

Wages: \$3,393,521      Proportionate Share: 0.0005896

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$782,535	\$1,859,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$40,098	\$7,072
<b>Net Difference Between Projected and Actual</b>	229,482	0
<b>Change of Assumptions</b>	251,860	79,556
<b>Changes in Proportion and Differences Between</b>	41,898	12,733
<b>Total</b>	\$563,338	\$99,361

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$237,762
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,291
<b>Total</b>	\$253,053

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,025

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$97,007
<b>2024</b>	161,500
<b>2025</b>	(37,278)
<b>2026</b>	242,748
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$463,977

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,141,375	\$1,859,499	\$790,322

# PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

<b>Net Pension Liability as of 2021</b>	<b>\$782,535</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,886
- Net Difference Between Projected and Actual Investment	1,245,532
- Change of Assumptions	(45,544)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,938)
Pension Expense/Income	253,053
Contributions	(380,025)
Total Activity in FY 2022	1,076,964
<b>Net Pension Liability as of 2022</b>	<b>\$1,859,499</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1075000  
 Submission Unit Name: PORTER COUNTY

Wages: \$29,294,105      Proportionate Share: 0.0050900

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,595,687	\$16,053,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$346,161	\$61,052
<b>Net Difference Between Projected and Actual</b>	1,981,111	0
<b>Change of Assumptions</b>	2,174,299	686,801
<b>Changes in Proportion and Differences Between</b>	396,614	19,332
<b>Total</b>	\$4,898,185	\$767,185

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,052,591
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	320,152
<b>Total</b>	\$2,372,743

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,279,179

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$891,008
<b>2024</b>	1,403,725
<b>2025</b>	(259,364)
<b>2026</b>	2,095,631
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,131,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,119,402	\$16,053,005	\$6,822,824

# PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

<b>Net Pension Liability as of 2021</b>	<b>\$6,595,687</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191,214
- Net Difference Between Projected and Actual Investment	10,545,007
- Change of Assumptions	(348,660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,807)
Pension Expense/Income	2,372,743
Contributions	(3,279,179)
Total Activity in FY 2022	9,457,318
<b>Net Pension Liability as of 2022</b>	<b>\$16,053,005</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1076000  
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,964,395      Proportionate Share: 0.0003413

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$299,355	\$1,076,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$23,211	\$4,094
<b>Net Difference Between Projected and Actual</b>	132,840	0
<b>Change of Assumptions</b>	145,793	46,052
<b>Changes in Proportion and Differences Between</b>	240,399	16,778
<b>Total</b>	\$542,243	\$66,924

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$137,633
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	46,997
<b>Total</b>	\$184,630

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,587

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$121,344
<b>2024</b>	174,809
<b>2025</b>	38,648
<b>2026</b>	140,518
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$475,319

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,818,438	\$1,076,403	\$457,491

# PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

<b>Net Pension Liability as of 2021</b>	<b>\$299,355</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,855
- Net Difference Between Projected and Actual Investment	521,526
- Change of Assumptions	16,404
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	259,220
Pension Expense/Income	184,630
Contributions	(219,587)
Total Activity in FY 2022	777,048
<b>Net Pension Liability as of 2022</b>	<b>\$1,076,403</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1077000  
 Submission Unit Name: STARKE COUNTY

Wages: \$5,168,975      Proportionate Share: 0.0008981

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,249,661	\$2,832,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$61,078	\$10,772
<b>Net Difference Between Projected and Actual</b>	349,555	0
<b>Change of Assumptions</b>	383,642	121,182
<b>Changes in Proportion and Differences Between</b>	45,907	109,598
<b>Total</b>	\$840,182	\$241,552

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$362,167
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,435
<b>Total</b>	\$400,602

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$578,879

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$101,434
<b>2024</b>	206,858
<b>2025</b>	(79,424)
<b>2026</b>	369,762
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$598,630

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,785,056	\$2,832,457	\$1,203,846

# PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

<b>Net Pension Liability as of 2021</b>	<b>\$1,249,661</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,516
- Net Difference Between Projected and Actual Investment	1,972,125
- Change of Assumptions	(85,430)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(158,138)
Pension Expense/Income	400,602
Contributions	(578,879)
Total Activity in FY 2022	1,582,796
<b>Net Pension Liability as of 2022</b>	<b>\$2,832,457</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1077001  
 Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$47,761 Proportionate Share: 0.0000083

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$10,132	\$26,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$564	\$100
Net Difference Between Projected and Actual	3,230	0
Change of Assumptions	3,546	1,120
Changes in Proportion and Differences Between	1,437	360
<b>Total</b>	<b>\$8,777</b>	<b>\$1,580</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,347
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72
<b>Total</b>	<b>\$3,419</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,349

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,345
2024	2,612
2025	(177)
2026	3,417
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,197</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,222	\$26,177	\$11,126

# PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

<b>Net Pension Liability as of 2021</b>	<b>\$10,132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319
- Net Difference Between Projected and Actual Investment	16,386
- Change of Assumptions	(394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,664
Pension Expense/Income	3,419
Contributions	(5,349)
Total Activity in FY 2022	16,045
<b>Net Pension Liability as of 2022</b>	<b>\$26,177</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1078000  
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$747,417 Proportionate Share: 0.0001299

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$158,823	\$409,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,834	\$1,558
Net Difference Between Projected and Actual	50,559	0
Change of Assumptions	55,489	17,528
Changes in Proportion and Differences Between	30,199	1,513
<b>Total</b>	<b>\$145,081</b>	<b>\$20,599</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,248)
<b>Total</b>	<b>\$50,135</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,022

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$29,770
2024	44,447
2025	(3,215)
2026	53,480
2027	0
Thereafter	0
<b>Total</b>	<b>\$124,482</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$692,104	\$409,683	\$174,123

**PERF Net Pension Liability - Unaudited**  
**NORTH WHITE SCHOOL CORPORATION - 1078000**

<b>Net Pension Liability as of 2021</b>	<b>\$158,823</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,015
- Net Difference Between Projected and Actual Investment	256,776
- Change of Assumptions	(6,253)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,209
Pension Expense/Income	50,135
Contributions	(82,022)
Total Activity in FY 2022	250,860
<b>Net Pension Liability as of 2022</b>	<b>\$409,683</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1079000  
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$86,609      Proportionate Share: 0.0000150

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$31,317	\$47,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,020	\$180
Net Difference Between Projected and Actual	5,838	0
Change of Assumptions	6,408	2,024
Changes in Proportion and Differences Between	520	33,036
<b>Total</b>	<b>\$13,786</b>	<b>\$35,240</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,230)
<b>Total</b>	<b>(\$7,181)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,700

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$12,617)
2024	(9,594)
2025	(5,419)
2026	6,176
2027	0
Thereafter	0
<b>Total</b>	<b>(\$21,454)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,920	\$47,307	\$20,107

# PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

<b>Net Pension Liability as of 2021</b>	<b>\$31,317</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	394
- Net Difference Between Projected and Actual Investment	46,500
- Change of Assumptions	(4,335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,688)
Pension Expense/Income	(7,181)
Contributions	(9,700)
Total Activity in FY 2022	15,990
<b>Net Pension Liability as of 2022</b>	<b>\$47,307</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$923,754 Proportionate Share: 0.0001605

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$247,379	\$506,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,915	\$1,925
<b>Net Difference Between Projected and Actual</b>	62,469	0
<b>Change of Assumptions</b>	68,561	21,657
<b>Changes in Proportion and Differences Between</b>	34,352	53,849
<b>Total</b>	\$176,297	\$77,431

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$64,723
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	31,073
<b>Total</b>	\$95,796

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,457

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$22,105
<b>2024</b>	34,315
<b>2025</b>	(23,633)
<b>2026</b>	66,079
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$98,866

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$855,140	\$506,190	\$215,140

# PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

<b>Net Pension Liability as of 2021</b>	<b>\$247,379</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,468
- Net Difference Between Projected and Actual Investment	383,669
- Change of Assumptions	(21,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,702)
Pension Expense/Income	95,796
Contributions	(103,457)
Total Activity in FY 2022	258,811
<b>Net Pension Liability as of 2022</b>	<b>\$506,190</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1081000  
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,239,867 Proportionate Share: 0.0003892

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$506,996	\$1,227,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,469	\$4,668
Net Difference Between Projected and Actual	151,483	0
Change of Assumptions	166,255	52,515
Changes in Proportion and Differences Between	20,909	27,977
<b>Total</b>	<b>\$365,116</b>	<b>\$85,160</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,949
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,176)
<b>Total</b>	<b>\$153,773</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,389

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$53,061
2024	88,579
2025	(21,925)
2026	160,241
2027	0
Thereafter	0
<b>Total</b>	<b>\$279,956</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,073,649	\$1,227,471	\$521,698

**PERF Net Pension Liability - Unaudited**  
**PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000**

<b>Net Pension Liability as of 2021</b>	<b>\$506,996</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,583
- Net Difference Between Projected and Actual Investment	809,771
- Change of Assumptions	(27,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,138
Pension Expense/Income	153,773
Contributions	(245,389)
Total Activity in FY 2022	720,475
<b>Net Pension Liability as of 2022</b>	<b>\$1,227,471</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1082000  
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,449,754      Proportionate Share: 0.0002519

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$343,305	\$794,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,131	\$3,021
Net Difference Between Projected and Actual	98,044	0
Change of Assumptions	107,604	33,989
Changes in Proportion and Differences Between	3,178	40,011
<b>Total</b>	<b>\$225,957</b>	<b>\$77,021</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,722)
<b>Total</b>	<b>\$74,859</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,083

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,119
2024	56,610
2025	(19,506)
2026	103,713
2027	0
Thereafter	0
<b>Total</b>	<b>\$148,936</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,342,117	\$794,450	\$337,656

# PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

<b>Net Pension Liability as of 2021</b>	<b>\$343,305</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,223
- Net Difference Between Projected and Actual Investment	543,794
- Change of Assumptions	(21,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,308
Pension Expense/Income	74,859
Contributions	(162,083)
Total Activity in FY 2022	451,145
<b>Net Pension Liability as of 2022</b>	<b>\$794,450</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1083000  
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$1,194,737 Proportionate Share: 0.0002076

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$254,880	\$654,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,118	\$2,490
<b>Net Difference Between Projected and Actual</b>	80,801	0
<b>Change of Assumptions</b>	88,681	28,012
<b>Changes in Proportion and Differences Between</b>	38,625	12,948
<b>Total</b>	\$222,225	\$43,450

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$83,717
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	29,991
<b>Total</b>	\$113,708

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,718

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$41,080
<b>2024</b>	57,259
<b>2025</b>	(5,036)
<b>2026</b>	85,472
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$178,775

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,106,088	\$654,736	\$278,275

**PERF Net Pension Liability - Unaudited**  
**LINTON-STOCKTON SCHOOL CORPORATION - 1083000**

<b>Net Pension Liability as of 2021</b>	<b>\$254,880</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,999
- Net Difference Between Projected and Actual Investment	411,739
- Change of Assumptions	(10,286)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,414
Pension Expense/Income	113,708
Contributions	(133,718)
Total Activity in FY 2022	399,856
<b>Net Pension Liability as of 2022</b>	<b>\$654,736</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1084000  
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$8,442,000      Proportionate Share: 0.0014669

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,861,003	\$4,626,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$99,761	\$17,595
<b>Net Difference Between Projected and Actual</b>	570,941	0
<b>Change of Assumptions</b>	626,617	197,931
<b>Changes in Proportion and Differences Between</b>	112,835	191,242
<b>Total</b>	\$1,410,154	\$406,768

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$591,542
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,502
<b>Total</b>	\$600,044

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$933,909

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$134,745
<b>2024</b>	325,986
<b>2025</b>	(61,290)
<b>2026</b>	603,945
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,003,386

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,815,609	\$4,626,356	\$1,966,287

# PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

<b>Net Pension Liability as of 2021</b>	<b>\$1,861,003</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,673
- Net Difference Between Projected and Actual Investment	2,987,284
- Change of Assumptions	(89,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145,655
Pension Expense/Income	600,044
Contributions	(933,909)
Total Activity in FY 2022	2,765,353
<b>Net Pension Liability as of 2022</b>	<b>\$4,626,356</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1085000  
 Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$2,961,082      Proportionate Share: 0.0005145

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$733,980	\$1,622,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$34,990	\$6,171
<b>Net Difference Between Projected and Actual</b>	200,252	0
<b>Change of Assumptions</b>	219,779	69,422
<b>Changes in Proportion and Differences Between</b>	9,554	105,797
<b>Total</b>	\$464,575	\$181,390

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$207,477
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	19,357
<b>Total</b>	\$226,834

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,867

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$34,847
<b>2024</b>	90,236
<b>2025</b>	(53,725)
<b>2026</b>	211,827
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$283,185

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,741,244	\$1,622,647	\$689,655

**PERF Net Pension Liability - Unaudited**  
**LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000**

<b>Net Pension Liability as of 2021</b>	<b>\$733,980</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,370
- Net Difference Between Projected and Actual Investment	1,153,258
- Change of Assumptions	(53,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,954)
Pension Expense/Income	226,834
Contributions	(325,867)
Total Activity in FY 2022	888,667
<b>Net Pension Liability as of 2022</b>	<b>\$1,622,647</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1086000  
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$6,320,609      Proportionate Share: 0.0010982

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,459,538	\$3,463,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$74,686	\$13,172
<b>Net Difference Between Projected and Actual</b>	427,437	0
<b>Change of Assumptions</b>	469,119	148,182
<b>Changes in Proportion and Differences Between</b>	79,394	25,488
<b>Total</b>	\$1,050,636	\$186,842

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$442,860
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	74,906
<b>Total</b>	\$517,766

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$707,617

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$186,012
<b>2024</b>	295,894
<b>2025</b>	(70,257)
<b>2026</b>	452,145
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$863,794

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,851,184	\$3,463,538	\$1,472,068

# PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

<b>Net Pension Liability as of 2021</b>	<b>\$1,459,538</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,737
- Net Difference Between Projected and Actual Investment	2,322,514
- Change of Assumptions	(85,380)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,020)
Pension Expense/Income	517,766
Contributions	(707,617)
Total Activity in FY 2022	2,004,000
<b>Net Pension Liability as of 2022</b>	<b>\$3,463,538</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1087000  
 Submission Unit Name: TOWN OF FREMONT

Wages: \$912,011      Proportionate Share: 0.0001585

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$224,352	\$499,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,779	\$1,901
<b>Net Difference Between Projected and Actual</b>	61,691	0
<b>Change of Assumptions</b>	67,707	21,387
<b>Changes in Proportion and Differences Between</b>	41,555	23,826
<b>Total</b>	\$181,732	\$47,114

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$63,917
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,390
<b>Total</b>	\$75,307

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,939

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$35,382
<b>2024</b>	49,534
<b>2025</b>	(15,554)
<b>2026</b>	65,256
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$134,618

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$844,484	\$499,882	\$212,459

# PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

<b>Net Pension Liability as of 2021</b>	<b>\$224,352</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,685
- Net Difference Between Projected and Actual Investment	352,992
- Change of Assumptions	(16,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,378)
Pension Expense/Income	75,307
Contributions	(101,939)
Total Activity in FY 2022	275,530
<b>Net Pension Liability as of 2022</b>	<b>\$499,882</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1088000  
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$2,140,275      Proportionate Share: 0.0003719

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$499,101	\$1,172,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,292	\$4,461
<b>Net Difference Between Projected and Actual</b>	144,750	0
<b>Change of Assumptions</b>	158,865	50,181
<b>Changes in Proportion and Differences Between</b>	20,231	19,921
<b>Total</b>	\$349,138	\$74,563

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$149,972
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,489)
<b>Total</b>	\$139,483

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,711

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$51,015
<b>2024</b>	96,117
<b>2025</b>	(25,674)
<b>2026</b>	153,117
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$274,575

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,475	\$1,172,910	\$498,509

# PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

<b>Net Pension Liability as of 2021</b>	<b>\$499,101</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,726
- Net Difference Between Projected and Actual Investment	792,787
- Change of Assumptions	(30,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,217)
Pension Expense/Income	139,483
Contributions	(239,711)
Total Activity in FY 2022	673,809
<b>Net Pension Liability as of 2022</b>	<b>\$1,172,910</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1089000  
 Submission Unit Name: TOWN OF HANOVER

Wages: \$629,163      Proportionate Share: 0.0001093

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$136,190	\$344,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,433	\$1,311
<b>Net Difference Between Projected and Actual</b>	42,541	0
<b>Change of Assumptions</b>	46,690	14,748
<b>Changes in Proportion and Differences Between</b>	41,011	7,594
<b>Total</b>	\$137,675	\$23,653

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$44,076
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,715
<b>Total</b>	\$58,791

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,466

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$27,697
<b>2024</b>	44,749
<b>2025</b>	(3,423)
<b>2026</b>	44,999
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$114,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$582,348	\$344,714	\$146,510

# PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

<b>Net Pension Liability as of 2021</b>	<b>\$136,190</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,183
- Net Difference Between Projected and Actual Investment	219,372
- Change of Assumptions	(5,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,616
Pension Expense/Income	58,791
Contributions	(70,466)
Total Activity in FY 2022	208,524
<b>Net Pension Liability as of 2022</b>	<b>\$344,714</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1090000  
 Submission Unit Name: CITY OF PERU

Wages: \$1,691,650      Proportionate Share: 0.0002939

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$393,570	\$926,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,988	\$3,525
<b>Net Difference Between Projected and Actual</b>	114,391	0
<b>Change of Assumptions</b>	125,545	39,656
<b>Changes in Proportion and Differences Between</b>	12,716	31,592
<b>Total</b>	\$272,640	\$74,773

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$118,518
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,298
<b>Total</b>	\$133,816

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,465

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$34,760
<b>2024</b>	62,054
<b>2025</b>	(19,950)
<b>2026</b>	121,003
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$197,867

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,565,892	\$926,911	\$393,954

# PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

<b>Net Pension Liability as of 2021</b>	<b>\$393,570</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,860
- Net Difference Between Projected and Actual Investment	625,406
- Change of Assumptions	(23,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,600)
Pension Expense/Income	133,816
Contributions	(189,465)
Total Activity in FY 2022	533,341
<b>Net Pension Liability as of 2022</b>	<b>\$926,911</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1091000  
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$3,883,456      Proportionate Share: 0.0006748

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$912,277	\$2,128,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,892	\$8,094
Net Difference Between Projected and Actual	262,643	0
Change of Assumptions	288,255	91,052
Changes in Proportion and Differences Between	6,808	77,206
<b>Total</b>	<b>\$603,598</b>	<b>\$176,352</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,324)
<b>Total</b>	<b>\$250,796</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,335

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,885
2024	140,451
2025	(49,915)
2026	277,825
2027	0
Thereafter	0
<b>Total</b>	<b>\$427,246</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,595,319	\$2,128,206	\$904,527

**PERF Net Pension Liability - Unaudited**  
**SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000**

<b>Net Pension Liability as of 2021</b>	<b>\$912,277</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,810
- Net Difference Between Projected and Actual Investment	1,447,152
- Change of Assumptions	(56,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,731)
Pension Expense/Income	250,796
Contributions	(431,335)
Total Activity in FY 2022	1,215,929
<b>Net Pension Liability as of 2022</b>	<b>\$2,128,206</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1092000  
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$10,872,186      Proportionate Share: 0.0018891

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,307,471	\$5,957,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$128,474	\$22,659
<b>Net Difference Between Projected and Actual</b>	735,268	0
<b>Change of Assumptions</b>	806,968	254,899
<b>Changes in Proportion and Differences Between</b>	371,476	40,832
<b>Total</b>	\$2,042,186	\$318,390

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$761,798
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	181,626
<b>Total</b>	\$943,424

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,214,315

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$426,237
<b>2024</b>	561,448
<b>2025</b>	(41,659)
<b>2026</b>	777,770
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,723,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,065,081	\$5,957,904	\$2,532,220

# PERF Net Pension Liability - Unaudited

## CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

<b>Net Pension Liability as of 2021</b>	<b>\$2,307,471</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,966
- Net Difference Between Projected and Actual Investment	3,731,308
- Change of Assumptions	(90,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,352
Pension Expense/Income	943,424
Contributions	(1,214,315)
Total Activity in FY 2022	3,650,433
<b>Net Pension Liability as of 2022</b>	<b>\$5,957,904</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1093000  
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$7,740,030      Proportionate Share: 0.0013449

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,689,680	\$4,241,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$91,464	\$16,131
<b>Net Difference Between Projected and Actual</b>	523,457	0
<b>Change of Assumptions</b>	574,502	181,469
<b>Changes in Proportion and Differences Between</b>	131,948	12,538
<b>Total</b>	\$1,321,371	\$210,138

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$542,344
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	47,916
<b>Total</b>	\$590,260

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$859,974

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$223,683
<b>2024</b>	382,799
<b>2025</b>	(48,965)
<b>2026</b>	553,716
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,111,233

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,165,596	\$4,241,589	\$1,802,754

# PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

<b>Net Pension Liability as of 2021</b>	<b>\$1,689,680</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,279
- Net Difference Between Projected and Actual Investment	2,717,352
- Change of Assumptions	(77,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,345
Pension Expense/Income	590,260
Contributions	(859,974)
Total Activity in FY 2022	2,551,909
<b>Net Pension Liability as of 2022</b>	<b>\$4,241,589</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1094000  
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$989,741 Proportionate Share: 0.0001720

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$218,036	\$542,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,697	\$2,063
<b>Net Difference Between Projected and Actual</b>	66,945	0
<b>Change of Assumptions</b>	73,473	23,208
<b>Changes in Proportion and Differences Between</b>	42,028	613
<b>Total</b>	\$194,143	\$25,884

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$69,361
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,314
<b>Total</b>	\$86,675

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,851

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$45,025
<b>2024</b>	59,273
<b>2025</b>	(6,853)
<b>2026</b>	70,814
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$168,259

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$916,412	\$542,459	\$230,555

# PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

<b>Net Pension Liability as of 2021</b>	<b>\$218,036</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,531
- Net Difference Between Projected and Actual Investment	350,045
- Change of Assumptions	(10,434)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,457
Pension Expense/Income	86,675
Contributions	(110,851)
Total Activity in FY 2022	324,423
<b>Net Pension Liability as of 2022</b>	<b>\$542,459</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1095000  
 Submission Unit Name: DELAWARE COUNTY

Wages: \$19,244,999      Proportionate Share: 0.0033439

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,223,345	\$10,546,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$227,412	\$40,108
<b>Net Difference Between Projected and Actual</b>	1,301,500	0
<b>Change of Assumptions</b>	1,428,416	451,197
<b>Changes in Proportion and Differences Between</b>	295,436	239,243
<b>Total</b>	\$3,252,764	\$730,548

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,348,460
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,365
<b>Total</b>	\$1,352,825

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,139,251

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$426,551
<b>2024</b>	849,188
<b>2025</b>	(130,258)
<b>2026</b>	1,376,735
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,522,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,816,221	\$10,546,099	\$4,482,287

# PERF Net Pension Liability - Unaudited

## DELAWARE COUNTY - 1095000

<b>Net Pension Liability as of 2021</b>	<b>\$4,223,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,181
- Net Difference Between Projected and Actual Investment	6,785,127
- Change of Assumptions	(198,508)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	395,380
Pension Expense/Income	1,352,825
Contributions	(2,139,251)
Total Activity in FY 2022	6,322,754
<b>Net Pension Liability as of 2022</b>	<b>\$10,546,099</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$11,903,973      Proportionate Share: 0.0020684

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,709,330	\$6,523,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,668	\$24,809
Net Difference Between Projected and Actual	805,055	0
Change of Assumptions	883,560	279,092
Changes in Proportion and Differences Between	44,660	330,279
<b>Total</b>	<b>\$1,873,943</b>	<b>\$634,180</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$834,102
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(233,646)
<b>Total</b>	<b>\$600,456</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,331,450

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$90,245
2024	414,948
2025	(117,023)
2026	851,593
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,239,763</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,020,387	\$6,523,386	\$2,772,560

# PERF Net Pension Liability - Unaudited

## METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

<b>Net Pension Liability as of 2021</b>	<b>\$2,709,330</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,289
- Net Difference Between Projected and Actual Investment	4,322,873
- Change of Assumptions	(149,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	294,664
Pension Expense/Income	600,456
Contributions	(1,331,450)
Total Activity in FY 2022	3,814,056
<b>Net Pension Liability as of 2022</b>	<b>\$6,523,386</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1098000  
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,139,603      Proportionate Share: 0.0001980

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$274,223	\$624,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,466	\$2,375
<b>Net Difference Between Projected and Actual</b>	77,065	0
<b>Change of Assumptions</b>	84,580	26,716
<b>Changes in Proportion and Differences Between</b>	8,472	27,162
<b>Total</b>	\$183,583	\$56,253

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,845
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(8,632)
<b>Total</b>	\$71,213

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,636

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$17,240
<b>2024</b>	45,573
<b>2025</b>	(17,003)
<b>2026</b>	81,520
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$127,330

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,054,939	\$624,459	\$265,407

# PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

<b>Net Pension Liability as of 2021</b>	<b>\$274,223</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,187
- Net Difference Between Projected and Actual Investment	433,118
- Change of Assumptions	(18,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,170)
Pension Expense/Income	71,213
Contributions	(127,636)
Total Activity in FY 2022	350,236
<b>Net Pension Liability as of 2022</b>	<b>\$624,459</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1100000  
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,448,831      Proportionate Share: 0.0002517

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$350,805	\$793,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,118	\$3,019
Net Difference Between Projected and Actual	97,966	0
Change of Assumptions	107,519	33,962
Changes in Proportion and Differences Between	19,720	30,051
<b>Total</b>	<b>\$242,323</b>	<b>\$67,032</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,412)
<b>Total</b>	<b>\$100,088</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,269

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,876
2024	57,266
2025	(22,480)
2026	103,629
2027	0
Thereafter	0
<b>Total</b>	<b>\$175,291</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,341,052	\$793,820	\$337,388

# PERF Net Pension Liability - Unaudited

## TOWN OF CUMBERLAND - 1100000

<b>Net Pension Liability as of 2021</b>	<b>\$350,805</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,105
- Net Difference Between Projected and Actual Investment	553,454
- Change of Assumptions	(24,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,260)
Pension Expense/Income	100,088
Contributions	(162,269)
Total Activity in FY 2022	443,015
<b>Net Pension Liability as of 2022</b>	<b>\$793,820</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1102000  
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$817,350      Proportionate Share: 0.0001420

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$195,798	\$447,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,657	\$1,703
<b>Net Difference Between Projected and Actual</b>	55,269	0
<b>Change of Assumptions</b>	60,658	19,160
<b>Changes in Proportion and Differences Between</b>	12,482	13,702
<b>Total</b>	\$138,066	\$34,565

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$57,263
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,037
<b>Total</b>	\$58,300

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,541

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$24,057
<b>2024</b>	32,831
<b>2025</b>	(11,851)
<b>2026</b>	58,464
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$103,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$756,573	\$447,844	\$190,342

**PERF Net Pension Liability - Unaudited**  
**NORTH KNOX SCHOOL CORPORATION - 1102000**

<b>Net Pension Liability as of 2021</b>	<b>\$195,798</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,167
- Net Difference Between Projected and Actual Investment	309,495
- Change of Assumptions	(13,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,365)
Pension Expense/Income	58,300
Contributions	(91,541)
Total Activity in FY 2022	252,046
<b>Net Pension Liability as of 2022</b>	<b>\$447,844</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1105000  
 Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$1,734,246 Proportionate Share: 0.0003013

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$398,833	\$950,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,491	\$3,614
<b>Net Difference Between Projected and Actual</b>	117,271	0
<b>Change of Assumptions</b>	128,707	40,655
<b>Changes in Proportion and Differences Between</b>	70,552	4,607
<b>Total</b>	\$337,021	\$48,876

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$121,502
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,853
<b>Total</b>	\$138,355

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,786

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$78,453
<b>2024</b>	104,946
<b>2025</b>	(19,303)
<b>2026</b>	124,049
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$288,145

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,605,319	\$950,250	\$403,874

**PERF Net Pension Liability - Unaudited**  
**WHITKO COMMUNITY SCHOOL CORPORATION - 1105000**

<b>Net Pension Liability as of 2021</b>	<b>\$398,833</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,200
- Net Difference Between Projected and Actual Investment	635,120
- Change of Assumptions	(22,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,494)
Pension Expense/Income	138,355
Contributions	(190,786)
Total Activity in FY 2022	551,417
<b>Net Pension Liability as of 2022</b>	<b>\$950,250</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1107000  
 Submission Unit Name: ADAMS COUNTY

Wages: \$6,995,811      Proportionate Share: 0.0012156

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,614,940	\$3,833,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$82,671	\$14,580
<b>Net Difference Between Projected and Actual</b>	473,131	0
<b>Change of Assumptions</b>	519,269	164,023
<b>Changes in Proportion and Differences Between</b>	84,929	38,163
<b>Total</b>	\$1,160,000	\$216,766

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$490,202
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	40,588
<b>Total</b>	\$530,790

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$776,454

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$203,677
<b>2024</b>	317,928
<b>2025</b>	(78,853)
<b>2026</b>	500,482
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$943,234

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,476,689	\$3,833,798	\$1,629,435

# PERF Net Pension Liability - Unaudited

## ADAMS COUNTY - 1107000

<b>Net Pension Liability as of 2021</b>	<b>\$1,614,940</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,101
- Net Difference Between Projected and Actual Investment	2,569,983
- Change of Assumptions	(94,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,229)
Pension Expense/Income	530,790
Contributions	(776,454)
Total Activity in FY 2022	2,218,858
<b>Net Pension Liability as of 2022</b>	<b>\$3,833,798</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1107001  
 Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$366,972      Proportionate Share: 0.0000638

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$79,609	\$201,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,339	\$765
<b>Net Difference Between Projected and Actual</b>	24,832	0
<b>Change of Assumptions</b>	27,253	8,609
<b>Changes in Proportion and Differences Between</b>	11,489	1,789
<b>Total</b>	\$67,913	\$11,163

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,728
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,789
<b>Total</b>	\$29,517

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,101

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,048
<b>2024</b>	20,484
<b>2025</b>	(2,049)
<b>2026</b>	26,267
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$56,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$339,925	\$201,214	\$85,520

# PERF Net Pension Liability - Unaudited

## ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

<b>Net Pension Liability as of 2021</b>	<b>\$79,609</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,441
- Net Difference Between Projected and Actual Investment	128,197
- Change of Assumptions	(3,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,069
Pension Expense/Income	29,517
Contributions	(41,101)
Total Activity in FY 2022	121,605
<b>Net Pension Liability as of 2022</b>	<b>\$201,214</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1108001  
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$6,611,209      Proportionate Share: 0.0011487

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,546,647	\$3,622,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$78,121	\$13,778
<b>Net Difference Between Projected and Actual</b>	447,093	0
<b>Change of Assumptions</b>	490,691	154,996
<b>Changes in Proportion and Differences Between</b>	90,817	56,017
<b>Total</b>	\$1,106,722	\$224,791

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$463,224
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	120,730
<b>Total</b>	\$583,954

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$740,456

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$194,424
<b>2024</b>	295,847
<b>2025</b>	(81,277)
<b>2026</b>	472,937
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$881,931

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,120,247	\$3,622,807	\$1,539,760

# PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

<b>Net Pension Liability as of 2021</b>	<b>\$1,546,647</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,325
- Net Difference Between Projected and Actual Investment	2,455,273
- Change of Assumptions	(94,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170,063)
Pension Expense/Income	583,954
Contributions	(740,456)
Total Activity in FY 2022	2,076,160
<b>Net Pension Liability as of 2022</b>	<b>\$3,622,807</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1108002  
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,532,826      Proportionate Share: 0.0002663

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$347,515	\$839,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,111	\$3,194
Net Difference Between Projected and Actual	103,648	0
Change of Assumptions	113,756	35,932
Changes in Proportion and Differences Between	19,844	1,965
<b>Total</b>	<b>\$255,359</b>	<b>\$41,091</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,165
<b>Total</b>	<b>\$148,553</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,456

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$44,472
2024	74,704
2025	(14,548)
2026	109,640
2027	0
Thereafter	0
<b>Total</b>	<b>\$214,268</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,418,840	\$839,865	\$356,958

**PERF Net Pension Liability - Unaudited**  
**MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002**

<b>Net Pension Liability as of 2021</b>	<b>\$347,515</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,970
- Net Difference Between Projected and Actual Investment	554,865
- Change of Assumptions	(18,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,662)
Pension Expense/Income	148,553
Contributions	(171,456)
Total Activity in FY 2022	492,350
<b>Net Pension Liability as of 2022</b>	<b>\$839,865</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1109000  
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$1,978,312      Proportionate Share: 0.0003437

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$457,257	\$1,083,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,374	\$4,122
Net Difference Between Projected and Actual	133,774	0
Change of Assumptions	146,819	46,376
Changes in Proportion and Differences Between	5,206	25,637
<b>Total</b>	<b>\$309,173</b>	<b>\$76,135</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,600
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,424)
<b>Total</b>	<b>\$122,176</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,565

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$33,745
2024	79,937
2025	(22,150)
2026	141,506
2027	0
Thereafter	0
<b>Total</b>	<b>\$233,038</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,831,226	\$1,083,972	\$460,708

**PERF Net Pension Liability - Unaudited**  
**UNION COUNTY/COLLEGE CORNER JSD - 1109000**

<b>Net Pension Liability as of 2021</b>	<b>\$457,257</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,742
- Net Difference Between Projected and Actual Investment	727,481
- Change of Assumptions	(26,851)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,732
Pension Expense/Income	122,176
Contributions	(221,565)
Total Activity in FY 2022	626,715
<b>Net Pension Liability as of 2022</b>	<b>\$1,083,972</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1110000  
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	10,669	1,294,686
<b>Total</b>	<b>\$10,669</b>	<b>\$1,294,686</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(932,891)
<b>Total</b>	<b>(932,891)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$748,929)
2024	(535,088)
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$1,284,017)</b>

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

# PERF Net Pension Liability - Unaudited

## WEST CLARK COMMUNITY SCHOOLS - 1110000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	932,891
Pension Expense/Income	(932,891)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1111000  
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,341,977      Proportionate Share: 0.0005807

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$780,692	\$1,831,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,492	\$6,965
Net Difference Between Projected and Actual	226,018	0
Change of Assumptions	248,058	78,355
Changes in Proportion and Differences Between	6,477	106,938
<b>Total</b>	<b>\$520,045</b>	<b>\$192,258</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,721)
<b>Total</b>	<b>\$195,452</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,486

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,004
2024	120,682
2025	(40,982)
2026	239,083
2027	0
Thereafter	0
<b>Total</b>	<b>\$327,787</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,093,956	\$1,831,430	\$778,392

# PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

<b>Net Pension Liability as of 2021</b>	<b>\$780,692</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,413
- Net Difference Between Projected and Actual Investment	1,239,676
- Change of Assumptions	(47,632)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,315
Pension Expense/Income	195,452
Contributions	(372,486)
Total Activity in FY 2022	1,050,738
<b>Net Pension Liability as of 2022</b>	<b>\$1,831,430</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1112000  
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$719,250 Proportionate Share: 0.0001250

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$166,455	\$394,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,501	\$1,499
<b>Net Difference Between Projected and Actual</b>	48,652	0
<b>Change of Assumptions</b>	53,396	16,866
<b>Changes in Proportion and Differences Between</b>	7,449	3,382
<b>Total</b>	\$117,998	\$21,747

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$50,407
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,922
<b>Total</b>	\$59,329

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,556

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$20,658
<b>2024</b>	32,249
<b>2025</b>	(8,121)
<b>2026</b>	51,465
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$96,251

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$665,997	\$394,229	\$167,555

# PERF Net Pension Liability - Unaudited

## ARGOS COMMUNITY SCHOOLS - 1112000

<b>Net Pension Liability as of 2021</b>	<b>\$166,455</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,633
- Net Difference Between Projected and Actual Investment	264,778
- Change of Assumptions	(9,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,601)
Pension Expense/Income	59,329
Contributions	(80,556)
Total Activity in FY 2022	227,774
<b>Net Pension Liability as of 2022</b>	<b>\$394,229</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1113000  
 Submission Unit Name: CITY OF PORTAGE

Wages: \$8,539,985      Proportionate Share: 0.0014839

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,985,351	\$4,679,971

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,917	\$17,799
Net Difference Between Projected and Actual	577,558	0
Change of Assumptions	633,879	200,225
Changes in Proportion and Differences Between	15,178	99,742
<b>Total</b>	<b>\$1,327,532</b>	<b>\$317,766</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$598,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,610)
<b>Total</b>	<b>\$558,787</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$947,002

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$161,341
2024	339,385
2025	(101,904)
2026	610,944
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,009,766</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,906,185	\$4,679,971	\$1,989,075

# PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

<b>Net Pension Liability as of 2021</b>	<b>\$1,985,351</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,855
- Net Difference Between Projected and Actual Investment	3,155,355
- Change of Assumptions	(119,044)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,331)
Pension Expense/Income	558,787
Contributions	(947,002)
Total Activity in FY 2022	2,694,620
<b>Net Pension Liability as of 2022</b>	<b>\$4,679,971</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1114000

Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,393,059      Proportionate Share: 0.0002421

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$325,146	\$763,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,465	\$2,904
<b>Net Difference Between Projected and Actual</b>	94,229	0
<b>Change of Assumptions</b>	103,418	32,667
<b>Changes in Proportion and Differences Between</b>	38,393	10,581
<b>Total</b>	\$252,505	\$46,152

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$97,629
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	30,659
<b>Total</b>	\$128,288

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,791

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$53,699
<b>2024</b>	70,031
<b>2025</b>	(17,053)
<b>2026</b>	99,676
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$206,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,289,903	\$763,543	\$324,520

# PERF Net Pension Liability - Unaudited

## SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

<b>Net Pension Liability as of 2021</b>	<b>\$325,146</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,932
- Net Difference Between Projected and Actual Investment	516,401
- Change of Assumptions	(19,766)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,667)
Pension Expense/Income	128,288
Contributions	(154,791)
Total Activity in FY 2022	438,397
<b>Net Pension Liability as of 2022</b>	<b>\$763,543</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1115000  
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$3,853,770 Proportionate Share: 0.0006696

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$860,433	\$2,111,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,538	\$8,031
Net Difference Between Projected and Actual	260,619	0
Change of Assumptions	286,034	90,350
Changes in Proportion and Differences Between	105,278	6,167
<b>Total</b>	<b>\$697,469</b>	<b>\$104,548</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,023
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	283,482
<b>Total</b>	<b>\$553,505</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$417,657

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$167,529
2024	183,669
2025	(33,963)
2026	275,686
2027	0
Thereafter	0
<b>Total</b>	<b>\$592,921</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,567,613	\$2,111,806	\$897,557

# PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

<b>Net Pension Liability as of 2021</b>	<b>\$860,433</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,258
- Net Difference Between Projected and Actual Investment	1,377,812
- Change of Assumptions	(43,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(243,695)
Pension Expense/Income	553,505
Contributions	(417,657)
Total Activity in FY 2022	1,251,373
<b>Net Pension Liability as of 2022</b>	<b>\$2,111,806</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1116000  
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$18,615,156      Proportionate Share: 0.0032345

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,293,348	\$10,201,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$219,972	\$38,796
<b>Net Difference Between Projected and Actual</b>	1,258,920	0
<b>Change of Assumptions</b>	1,381,684	436,436
<b>Changes in Proportion and Differences Between</b>	214,610	72,739
<b>Total</b>	\$3,075,186	\$547,971

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,304,343
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	186,353
<b>Total</b>	\$1,490,696

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,074,817

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$538,946
<b>2024</b>	863,205
<b>2025</b>	(206,628)
<b>2026</b>	1,331,692
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,527,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,233,341	\$10,201,070	\$4,335,644

# PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

<b>Net Pension Liability as of 2021</b>	<b>\$4,293,348</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,056
- Net Difference Between Projected and Actual Investment	6,833,440
- Change of Assumptions	(249,967)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(211,686)
Pension Expense/Income	1,490,696
Contributions	(2,074,817)
Total Activity in FY 2022	5,907,722
<b>Net Pension Liability as of 2022</b>	<b>\$10,201,070</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1116001  
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$3,641,609      Proportionate Share: 0.0006328

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$768,718	\$1,995,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$43,035	\$7,590
<b>Net Difference Between Projected and Actual</b>	246,296	0
<b>Change of Assumptions</b>	270,314	85,385
<b>Changes in Proportion and Differences Between</b>	102,920	60,763
<b>Total</b>	\$662,565	\$153,738

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$255,183
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,370
<b>Total</b>	\$263,553

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,300

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$75,507
<b>2024</b>	184,978
<b>2025</b>	(12,191)
<b>2026</b>	260,533
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$508,827

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,371,544	\$1,995,745	\$848,229

# PERF Net Pension Liability - Unaudited

## CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

<b>Net Pension Liability as of 2021</b>	<b>\$768,718</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,502
- Net Difference Between Projected and Actual Investment	1,244,406
- Change of Assumptions	(29,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,938
Pension Expense/Income	263,553
Contributions	(407,300)
Total Activity in FY 2022	1,227,027
<b>Net Pension Liability as of 2022</b>	<b>\$1,995,745</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1116002  
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$8,963,729 Proportionate Share: 0.0015575

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,091,145	\$4,912,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,922	\$18,681
Net Difference Between Projected and Actual	606,204	0
Change of Assumptions	665,319	210,156
Changes in Proportion and Differences Between	37,521	72,499
<b>Total</b>	<b>\$1,414,966</b>	<b>\$301,336</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$628,077
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,922
<b>Total</b>	<b>\$647,999</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$989,625

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$204,446
2024	378,622
2025	(110,684)
2026	641,246
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,113,630</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,298,324	\$4,912,093	\$2,087,731

# PERF Net Pension Liability - Unaudited

## CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

<b>Net Pension Liability as of 2021</b>	<b>\$2,091,145</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,472
- Net Difference Between Projected and Actual Investment	3,321,365
- Change of Assumptions	(126,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,277)
Pension Expense/Income	647,999
Contributions	(989,625)
Total Activity in FY 2022	2,820,948
<b>Net Pension Liability as of 2022</b>	<b>\$4,912,093</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1117000  
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,565,006      Proportionate Share: 0.0002719

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$402,518	\$857,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,491	\$3,261
Net Difference Between Projected and Actual	105,828	0
Change of Assumptions	116,148	36,688
Changes in Proportion and Differences Between	35,447	67,057
<b>Total</b>	<b>\$275,914</b>	<b>\$107,006</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,546)
<b>Total</b>	<b>\$107,100</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,274

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,825
2024	58,674
2025	(33,536)
2026	111,945
2027	0
Thereafter	0
<b>Total</b>	<b>\$168,908</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,448,677	\$857,527	\$364,465

**PERF Net Pension Liability - Unaudited**  
**SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000**

<b>Net Pension Liability as of 2021</b>	<b>\$402,518</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,500
- Net Difference Between Projected and Actual Investment	628,461
- Change of Assumptions	(32,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82,182)
Pension Expense/Income	107,100
Contributions	(175,274)
Total Activity in FY 2022	455,009
<b>Net Pension Liability as of 2022</b>	<b>\$857,527</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1118000  
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,652,260 Proportionate Share: 0.0002871

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$392,649	\$905,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,525	\$3,444
<b>Net Difference Between Projected and Actual</b>	111,744	0
<b>Change of Assumptions</b>	122,641	38,739
<b>Changes in Proportion and Differences Between</b>	59,482	28,747
<b>Total</b>	\$313,392	\$70,930

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$115,776
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,584
<b>Total</b>	\$126,360

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,048

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$56,908
<b>2024</b>	90,055
<b>2025</b>	(22,705)
<b>2026</b>	118,204
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$242,462

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,529,662	\$905,465	\$384,839

**PERF Net Pension Liability - Unaudited**  
**TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000**

<b>Net Pension Liability as of 2021</b>	<b>\$392,649</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,491
- Net Difference Between Projected and Actual Investment	621,563
- Change of Assumptions	(25,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,143)
Pension Expense/Income	126,360
Contributions	(185,048)
Total Activity in FY 2022	512,816
<b>Net Pension Liability as of 2022</b>	<b>\$905,465</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1119000  
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$516,162 Proportionate Share: 0.0000897

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$122,242	\$282,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,100	\$1,076
<b>Net Difference Between Projected and Actual</b>	34,913	0
<b>Change of Assumptions</b>	38,317	12,103
<b>Changes in Proportion and Differences Between</b>	8,369	10,080
<b>Total</b>	\$87,699	\$23,259

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,172
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,389)
<b>Total</b>	\$32,783

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,809

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$15,435
<b>2024</b>	18,999
<b>2025</b>	(6,926)
<b>2026</b>	36,932
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$64,440

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$477,920	\$282,899	\$120,237

# PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

<b>Net Pension Liability as of 2021</b>	<b>\$122,242</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,284
- Net Difference Between Projected and Actual Investment	193,633
- Change of Assumptions	(7,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,417)
Pension Expense/Income	32,783
Contributions	(57,809)
Total Activity in FY 2022	160,657
<b>Net Pension Liability as of 2022</b>	<b>\$282,899</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1120000  
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$465,234 Proportionate Share: 0.0000808

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$98,820	\$254,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,495	\$969
Net Difference Between Projected and Actual	31,449	0
Change of Assumptions	34,515	10,902
Changes in Proportion and Differences Between	15,938	6,228
<b>Total</b>	<b>\$87,397</b>	<b>\$18,099</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,259)
<b>Total</b>	<b>\$30,324</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,106

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,502
2024	26,328
2025	(1,799)
2026	33,267
2027	0
Thereafter	0
<b>Total</b>	<b>\$69,298</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$430,501	\$254,830	\$108,307

**PERF Net Pension Liability - Unaudited**  
**SOUTH HENRY SCHOOL CORPORATION - 1120000**

<b>Net Pension Liability as of 2021</b>	<b>\$98,820</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,119
- Net Difference Between Projected and Actual Investment	159,758
- Change of Assumptions	(3,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,812
Pension Expense/Income	30,324
Contributions	(52,106)
Total Activity in FY 2022	156,010
<b>Net Pension Liability as of 2022</b>	<b>\$254,830</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1121000  
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,400,353      Proportionate Share: 0.0002433

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$327,778	\$767,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,546	\$2,918
<b>Net Difference Between Projected and Actual</b>	94,696	0
<b>Change of Assumptions</b>	103,931	32,829
<b>Changes in Proportion and Differences Between</b>	21,049	15,249
<b>Total</b>	\$236,222	\$50,996

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$98,113
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,863
<b>Total</b>	\$112,976

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,839

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$36,629
<b>2024</b>	65,716
<b>2025</b>	(17,289)
<b>2026</b>	100,170
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$185,226

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,296,297	\$767,327	\$326,128

# PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

<b>Net Pension Liability as of 2021</b>	<b>\$327,778</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,962
- Net Difference Between Projected and Actual Investment	520,285
- Change of Assumptions	(20,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,688)
Pension Expense/Income	112,976
Contributions	(156,839)
Total Activity in FY 2022	439,549
<b>Net Pension Liability as of 2022</b>	<b>\$767,327</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1122000  
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,763,196      Proportionate Share: 0.0003064

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$410,676	\$966,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,838	\$3,675
<b>Net Difference Between Projected and Actual</b>	119,256	0
<b>Change of Assumptions</b>	130,885	41,343
<b>Changes in Proportion and Differences Between</b>	9,898	40,348
<b>Total</b>	\$280,877	\$85,366

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$123,559
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(30,325)
<b>Total</b>	\$93,234

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,478

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,829
<b>2024</b>	76,483
<b>2025</b>	(20,952)
<b>2026</b>	126,151
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$195,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,632,492	\$966,334	\$410,710

# PERF Net Pension Liability - Unaudited

## SCOTT COUNTY SCH DIST 1 - 1122000

<b>Net Pension Liability as of 2021</b>	<b>\$410,676</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,317
- Net Difference Between Projected and Actual Investment	652,481
- Change of Assumptions	(24,785)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,889
Pension Expense/Income	93,234
Contributions	(197,478)
Total Activity in FY 2022	555,658
<b>Net Pension Liability as of 2022</b>	<b>\$966,334</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1123000  
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$902,457      Proportionate Share: 0.0001568

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$188,429	\$494,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,664	\$1,881
<b>Net Difference Between Projected and Actual</b>	61,029	0
<b>Change of Assumptions</b>	66,980	21,157
<b>Changes in Proportion and Differences Between</b>	61,830	736
<b>Total</b>	\$200,503	\$23,774

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$63,231
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	50,434
<b>Total</b>	\$113,665

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,075

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$64,314
<b>2024</b>	50,045
<b>2025</b>	(2,186)
<b>2026</b>	64,556
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$176,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$835,427	\$494,521	\$210,181

# PERF Net Pension Liability - Unaudited

## FRONTIER SCHOOL CORPORATION - 1123000

<b>Net Pension Liability as of 2021</b>	<b>\$188,429</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,100
- Net Difference Between Projected and Actual Investment	305,687
- Change of Assumptions	(6,633)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,652)
Pension Expense/Income	113,665
Contributions	(101,075)
Total Activity in FY 2022	306,092
<b>Net Pension Liability as of 2022</b>	<b>\$494,521</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1124000  
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$10,038,766      Proportionate Share: 0.0017443

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,319,840	\$5,501,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$118,626	\$20,922
<b>Net Difference Between Projected and Actual</b>	678,910	0
<b>Change of Assumptions</b>	745,114	235,361
<b>Changes in Proportion and Differences Between</b>	104,800	65,483
<b>Total</b>	\$1,647,450	\$321,766

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$703,406
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	45,343
<b>Total</b>	\$748,749

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,121,327

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$253,310
<b>2024</b>	466,951
<b>2025</b>	(112,731)
<b>2026</b>	718,154
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,325,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,293,590	\$5,501,229	\$2,338,124

# PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

<b>Net Pension Liability as of 2021</b>	<b>\$2,319,840</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,679
- Net Difference Between Projected and Actual Investment	3,691,010
- Change of Assumptions	(136,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,661)
Pension Expense/Income	748,749
Contributions	(1,121,327)
Total Activity in FY 2022	3,181,389
<b>Net Pension Liability as of 2022</b>	<b>\$5,501,229</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1125000  
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$12,358,720      Proportionate Share: 0.0021474

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,489,584	\$6,772,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$146,040	\$25,757
<b>Net Difference Between Projected and Actual</b>	835,803	0
<b>Change of Assumptions</b>	917,307	289,752
<b>Changes in Proportion and Differences Between</b>	589,927	187,353
<b>Total</b>	\$2,489,077	\$502,862

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$865,960
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	227,241
<b>Total</b>	\$1,093,201

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,377,432

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$451,996
<b>2024</b>	645,664
<b>2025</b>	4,438
<b>2026</b>	884,117
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,986,215

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,441,297	\$6,772,539	\$2,878,454

# PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

<b>Net Pension Liability as of 2021</b>	<b>\$2,489,584</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,842
- Net Difference Between Projected and Actual Investment	4,068,300
- Change of Assumptions	(65,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	479,558
Pension Expense/Income	1,093,201
Contributions	(1,377,432)
Total Activity in FY 2022	4,282,955
<b>Net Pension Liability as of 2022</b>	<b>\$6,772,539</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1126000  
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$2,411,692      Proportionate Share: 0.0004190

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$507,128	\$1,321,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,495	\$5,026
Net Difference Between Projected and Actual	163,082	0
Change of Assumptions	178,985	56,536
Changes in Proportion and Differences Between	177,332	1,446
<b>Total</b>	<b>\$547,894</b>	<b>\$63,008</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,402
<b>Total</b>	<b>\$229,368</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,024

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$146,314
2024	173,532
2025	(7,469)
2026	172,509
2027	0
Thereafter	0
<b>Total</b>	<b>\$484,886</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,232,422	\$1,321,456	\$561,643

# PERF Net Pension Liability - Unaudited

## BEECH GROVE CITY SCHOOLS - 1126000

<b>Net Pension Liability as of 2021</b>	<b>\$507,128</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,250
- Net Difference Between Projected and Actual Investment	821,541
- Change of Assumptions	(18,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,923
Pension Expense/Income	229,368
Contributions	(269,024)
Total Activity in FY 2022	814,328
<b>Net Pension Liability as of 2022</b>	<b>\$1,321,456</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1127000  
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$396,689 Proportionate Share: 0.0000689

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$102,636	\$217,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,686	\$826
Net Difference Between Projected and Actual	26,817	0
Change of Assumptions	29,432	9,297
Changes in Proportion and Differences Between	1,076	24,831
<b>Total</b>	<b>\$62,011</b>	<b>\$34,954</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,553)
<b>Total</b>	<b>\$12,232</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,429

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,578)
2024	9,013
2025	(8,745)
2026	28,367
2027	0
Thereafter	0
<b>Total</b>	<b>\$27,057</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$367,098	\$217,299	\$92,356

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP, DELAWARE COUNTY - 1127000**

<b>Net Pension Liability as of 2021</b>	<b>\$102,636</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,399
- Net Difference Between Projected and Actual Investment	160,081
- Change of Assumptions	(8,438)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,182)
Pension Expense/Income	12,232
Contributions	(44,429)
Total Activity in FY 2022	114,663
<b>Net Pension Liability as of 2022</b>	<b>\$217,299</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1128000  
 Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$1,903,290 Proportionate Share: 0.0003307

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$401,070	\$1,042,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,490	\$3,967
Net Difference Between Projected and Actual	128,714	0
Change of Assumptions	141,265	44,622
Changes in Proportion and Differences Between	82,114	1,147
<b>Total</b>	<b>\$374,583</b>	<b>\$49,736</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,406
<b>Total</b>	<b>\$173,764</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,168

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$81,176
2024	113,568
2025	(6,050)
2026	136,153
2027	0
Thereafter	0
<b>Total</b>	<b>\$324,847</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,761,962	\$1,042,972	\$443,283

# PERF Net Pension Liability - Unaudited

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

<b>Net Pension Liability as of 2021</b>	<b>\$401,070</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,813
- Net Difference Between Projected and Actual Investment	649,467
- Change of Assumptions	(15,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,036
Pension Expense/Income	173,764
Contributions	(213,168)
Total Activity in FY 2022	641,902
<b>Net Pension Liability as of 2022</b>	<b>\$1,042,972</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1129000  
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$668,210 Proportionate Share: 0.0001161

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$143,296	\$366,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,896	\$1,393
Net Difference Between Projected and Actual	45,188	0
Change of Assumptions	49,595	15,666
Changes in Proportion and Differences Between	15,663	40,525
<b>Total</b>	<b>\$118,342</b>	<b>\$57,584</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,642)
<b>Total</b>	<b>\$20,176</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,836

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,680)
2024	22,741
2025	(3,103)
2026	47,800
2027	0
Thereafter	0
<b>Total</b>	<b>\$60,758</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$618,578	\$366,160	\$155,625

# PERF Net Pension Liability - Unaudited

## MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

<b>Net Pension Liability as of 2021</b>	<b>\$143,296</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,463
- Net Difference Between Projected and Actual Investment	231,245
- Change of Assumptions	(5,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,779
Pension Expense/Income	20,176
Contributions	(74,836)
Total Activity in FY 2022	222,864
<b>Net Pension Liability as of 2022</b>	<b>\$366,160</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1130000  
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$3,867,758      Proportionate Share: 0.0006720

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$903,987	\$2,119,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$45,701	\$8,060
<b>Net Difference Between Projected and Actual</b>	261,553	0
<b>Change of Assumptions</b>	287,059	90,674
<b>Changes in Proportion and Differences Between</b>	38,010	32,646
<b>Total</b>	\$632,323	\$131,380

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$270,990
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,940
<b>Total</b>	\$276,930

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$433,174

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$98,150
<b>2024</b>	173,349
<b>2025</b>	(47,227)
<b>2026</b>	276,671
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$500,943

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,580,400	\$2,119,375	\$900,774

**PERF Net Pension Liability - Unaudited**  
**FRANKFORT COMMUNITY SCHOOLS - 1130000**

<b>Net Pension Liability as of 2021</b>	<b>\$903,987</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,772
- Net Difference Between Projected and Actual Investment	1,435,298
- Change of Assumptions	(55,274)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,164)
Pension Expense/Income	276,930
Contributions	(433,174)
Total Activity in FY 2022	1,215,388
<b>Net Pension Liability as of 2022</b>	<b>\$2,119,375</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1131000  
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,413,842      Proportionate Share: 0.0002457

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$322,646	\$774,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,710	\$2,947
Net Difference Between Projected and Actual	95,630	0
Change of Assumptions	104,956	33,153
Changes in Proportion and Differences Between	23,783	43,688
<b>Total</b>	<b>\$241,079</b>	<b>\$79,788</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,977
<b>Total</b>	<b>\$113,058</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,350

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,681
2024	71,633
2025	(14,181)
2026	101,158
2027	0
Thereafter	0
<b>Total</b>	<b>\$161,291</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,309,084	\$774,897	\$329,345

**PERF Net Pension Liability - Unaudited**  
**SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000**

<b>Net Pension Liability as of 2021</b>	<b>\$322,646</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,170
- Net Difference Between Projected and Actual Investment	514,556
- Change of Assumptions	(18,018)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,165)
Pension Expense/Income	113,058
Contributions	(158,350)
Total Activity in FY 2022	452,251
<b>Net Pension Liability as of 2022</b>	<b>\$774,897</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1132000  
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$2,762,262      Proportionate Share: 0.0004800

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$550,024	\$1,513,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$32,644	\$5,757
<b>Net Difference Between Projected and Actual</b>	186,824	0
<b>Change of Assumptions</b>	205,042	64,767
<b>Changes in Proportion and Differences Between</b>	168,065	6,437
<b>Total</b>	\$592,575	\$76,961

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$193,565
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	62,692
<b>Total</b>	\$256,257

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$301,692

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$131,456
<b>2024</b>	184,217
<b>2025</b>	2,317
<b>2026</b>	197,624
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$515,614

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,557,429	\$1,513,839	\$643,410

**PERF Net Pension Liability - Unaudited**  
**NORTH GIBSON SCHOOL CORPORATION - 1132000**

<b>Net Pension Liability as of 2021</b>	<b>\$550,024</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,057
- Net Difference Between Projected and Actual Investment	900,980
- Change of Assumptions	(12,845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,058
Pension Expense/Income	256,257
Contributions	(301,692)
Total Activity in FY 2022	963,815
<b>Net Pension Liability as of 2022</b>	<b>\$1,513,839</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1133000  
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$750,913      Proportionate Share: 0.0001305

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$172,771	\$411,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,875	\$1,565
Net Difference Between Projected and Actual	50,793	0
Change of Assumptions	55,746	17,609
Changes in Proportion and Differences Between	1,968	26,572
<b>Total</b>	<b>\$117,382</b>	<b>\$45,746</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,272)
<b>Total</b>	<b>\$40,353</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,102

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,284
2024	23,709
2025	(8,086)
2026	53,729
2027	0
Thereafter	0
<b>Total</b>	<b>\$71,636</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$695,301	\$411,575	\$174,927

# PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

<b>Net Pension Liability as of 2021</b>	<b>\$172,771</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,851
- Net Difference Between Projected and Actual Investment	275,120
- Change of Assumptions	(9,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,542
Pension Expense/Income	40,353
Contributions	(84,102)
Total Activity in FY 2022	238,804
<b>Net Pension Liability as of 2022</b>	<b>\$411,575</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1134000  
 Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,266,383      Proportionate Share: 0.0003938

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$502,654	\$1,241,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,782	\$4,723
Net Difference Between Projected and Actual	153,273	0
Change of Assumptions	168,220	53,136
Changes in Proportion and Differences Between	31,156	9,471
<b>Total</b>	<b>\$379,431</b>	<b>\$67,330</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,203
<b>Total</b>	<b>\$170,007</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,835

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$61,852
2024	105,156
2025	(17,040)
2026	162,133
2027	0
Thereafter	0
<b>Total</b>	<b>\$312,101</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,098,157	\$1,241,979	\$527,864

# PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

<b>Net Pension Liability as of 2021</b>	<b>\$502,654</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,904
- Net Difference Between Projected and Actual Investment	805,923
- Change of Assumptions	(24,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,174
Pension Expense/Income	170,007
Contributions	(253,835)
Total Activity in FY 2022	739,325
<b>Net Pension Liability as of 2022</b>	<b>\$1,241,979</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1135000  
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$4,540,828      Proportionate Share: 0.0007890

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,027,940	\$2,488,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,658	\$9,464
Net Difference Between Projected and Actual	307,092	0
Change of Assumptions	337,038	106,461
Changes in Proportion and Differences Between	103,745	79,187
<b>Total</b>	<b>\$801,533</b>	<b>\$195,112</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$318,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,191)
<b>Total</b>	<b>\$254,981</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$498,463

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$85,543
2024	240,343
2025	(44,307)
2026	324,842
2027	0
Thereafter	0
<b>Total</b>	<b>\$606,421</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,203,774	\$2,488,373	\$1,057,605

# PERF Net Pension Liability - Unaudited

## JAY SCHOOL CORPORATION - 1135000

<b>Net Pension Liability as of 2021</b>	<b>\$1,027,940</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,560
- Net Difference Between Projected and Actual Investment	1,641,778
- Change of Assumptions	(55,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,166
Pension Expense/Income	254,981
Contributions	(498,463)
Total Activity in FY 2022	1,460,433
<b>Net Pension Liability as of 2022</b>	<b>\$2,488,373</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1136000

Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,581,036      Proportionate Share: 0.0002747

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$398,439	\$866,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,682	\$3,295
Net Difference Between Projected and Actual	106,918	0
Change of Assumptions	117,344	37,066
Changes in Proportion and Differences Between	3,698	347,254
<b>Total</b>	<b>\$246,642</b>	<b>\$387,615</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,775
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,998)
<b>Total</b>	<b>\$30,777</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,070

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$241,668)
2024	18,249
2025	(30,653)
2026	113,099
2027	0
Thereafter	0
<b>Total</b>	<b>(\$140,973)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,463,595	\$866,358	\$368,218

**PERF Net Pension Liability - Unaudited**  
**EAST WASHINGTON SCHOOL CORPORATION - 1136000**

<b>Net Pension Liability as of 2021</b>	<b>\$398,439</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,715
- Net Difference Between Projected and Actual Investment	624,254
- Change of Assumptions	(30,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,885
Pension Expense/Income	30,777
Contributions	(177,070)
Total Activity in FY 2022	467,919
<b>Net Pension Liability as of 2022</b>	<b>\$866,358</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$34,755      Proportionate Share: 0.0000060

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$13,290	\$18,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408	\$72
Net Difference Between Projected and Actual	2,335	0
Change of Assumptions	2,563	810
Changes in Proportion and Differences Between	114	8,216
<b>Total</b>	<b>\$5,420</b>	<b>\$9,098</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,145)
<b>Total</b>	<b>(\$725)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,893

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,232)
2024	(1,452)
2025	(2,464)
2026	2,470
2027	0
Thereafter	0
<b>Total</b>	<b>(\$3,678)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,968	\$18,923	\$8,043

**PERF Net Pension Liability - Unaudited**  
**UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000**

<b>Net Pension Liability as of 2021</b>	<b>\$13,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146
- Net Difference Between Projected and Actual Investment	19,591
- Change of Assumptions	(1,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,539)
Pension Expense/Income	(725)
Contributions	(3,893)
Total Activity in FY 2022	5,633
<b>Net Pension Liability as of 2022</b>	<b>\$18,923</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1138000  
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$16,763,001      Proportionate Share: 0.0029127

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,883,988	\$9,186,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$198,087	\$34,936
<b>Net Difference Between Projected and Actual</b>	1,133,670	0
<b>Change of Assumptions</b>	1,244,220	393,015
<b>Changes in Proportion and Differences Between</b>	212,302	96,706
<b>Total</b>	\$2,788,279	\$524,657

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,174,574
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	182,149
<b>Total</b>	\$1,356,723

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,857,521

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$498,378
<b>2024</b>	761,220
<b>2025</b>	(195,179)
<b>2026</b>	1,199,203
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,263,622

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,518,798	\$9,186,166	\$3,904,291

# PERF Net Pension Liability - Unaudited

## BARTHOLOMEW COUNTY - 1138000

<b>Net Pension Liability as of 2021</b>	<b>\$3,883,988</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,859
- Net Difference Between Projected and Actual Investment	6,176,673
- Change of Assumptions	(230,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(251,507)
Pension Expense/Income	1,356,723
Contributions	(1,857,521)
Total Activity in FY 2022	5,302,178
<b>Net Pension Liability as of 2022</b>	<b>\$9,186,166</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1138001

Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$657,208      Proportionate Share: 0.0001142

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$150,533	\$360,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,767	\$1,370
<b>Net Difference Between Projected and Actual</b>	44,448	0
<b>Change of Assumptions</b>	48,783	15,409
<b>Changes in Proportion and Differences Between</b>	7,101	804
<b>Total</b>	\$108,099	\$17,583

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$46,052
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,506
<b>Total</b>	\$50,558

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,607

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$18,938
<b>2024</b>	31,375
<b>2025</b>	(6,814)
<b>2026</b>	47,017
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$90,516

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$608,455	\$360,168	\$153,078

# PERF Net Pension Liability - Unaudited

## BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

<b>Net Pension Liability as of 2021</b>	<b>\$150,533</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,254
- Net Difference Between Projected and Actual Investment	239,901
- Change of Assumptions	(8,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,939)
Pension Expense/Income	50,558
Contributions	(73,607)
Total Activity in FY 2022	209,635
<b>Net Pension Liability as of 2022</b>	<b>\$360,168</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1139000

Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP, ADAMS COUNTY - 1139000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1142000  
 Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$8,100      Proportionate Share: 0.0000014

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,711	\$4,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$95	\$17
<b>Net Difference Between Projected and Actual</b>	545	0
<b>Change of Assumptions</b>	598	189
<b>Changes in Proportion and Differences Between</b>	221	119
<b>Total</b>	\$1,459	\$325

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$565
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(29)
<b>Total</b>	\$536

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$907

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$174
<b>2024</b>	414
<b>2025</b>	(30)
<b>2026</b>	576
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,459	\$4,415	\$1,877

# PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

<b>Net Pension Liability as of 2021</b>	<b>\$1,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53
- Net Difference Between Projected and Actual Investment	2,766
- Change of Assumptions	(67)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	323
Pension Expense/Income	536
Contributions	(907)
Total Activity in FY 2022	2,704
<b>Net Pension Liability as of 2022</b>	<b>\$4,415</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1143000  
 Submission Unit Name: WELLS COUNTY

Wages: \$5,086,090      Proportionate Share: 0.0008837

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,188,079	\$2,787,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$60,099	\$10,599
<b>Net Difference Between Projected and Actual</b>	343,950	0
<b>Change of Assumptions</b>	377,491	119,239
<b>Changes in Proportion and Differences Between</b>	38,739	94,989
<b>Total</b>	\$820,279	\$224,827

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$356,361
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	23,519
<b>Total</b>	\$379,880

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$561,798

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$109,730
<b>2024</b>	185,257
<b>2025</b>	(63,368)
<b>2026</b>	363,833
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$595,452

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,708,333	\$2,787,041	\$1,184,544

# PERF Net Pension Liability - Unaudited

## WELLS COUNTY - 1143000

<b>Net Pension Liability as of 2021</b>	<b>\$1,188,079</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,586
- Net Difference Between Projected and Actual Investment	1,886,562
- Change of Assumptions	(72,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,774)
Pension Expense/Income	379,880
Contributions	(561,798)
Total Activity in FY 2022	1,598,962
<b>Net Pension Liability as of 2022</b>	<b>\$2,787,041</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1145000  
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,565,941 Proportionate Share: 0.0002721

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$351,726	\$858,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,505	\$3,264
Net Difference Between Projected and Actual	105,906	0
Change of Assumptions	116,233	36,715
Changes in Proportion and Differences Between	9,713	29,708
<b>Total</b>	<b>\$250,357</b>	<b>\$69,687</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,391)
<b>Total</b>	<b>\$100,336</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,149

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$21,524
2024	62,240
2025	(15,121)
2026	112,027
2027	0
Thereafter	0
<b>Total</b>	<b>\$180,670</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,449,742	\$858,158	\$364,733

**PERF Net Pension Liability - Unaudited**  
**CLINTON PRAIRIE SCHOOL CORPORATION - 1145000**

<b>Net Pension Liability as of 2021</b>	<b>\$351,726</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,234
- Net Difference Between Projected and Actual Investment	562,590
- Change of Assumptions	(18,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,820
Pension Expense/Income	100,336
Contributions	(167,149)
Total Activity in FY 2022	506,432
<b>Net Pension Liability as of 2022</b>	<b>\$858,158</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1146000  
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$550,718      Proportionate Share: 0.0000957

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$124,611	\$301,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,508	\$1,148
<b>Net Difference Between Projected and Actual</b>	37,248	0
<b>Change of Assumptions</b>	40,880	12,913
<b>Changes in Proportion and Differences Between</b>	11,299	617
<b>Total</b>	\$95,935	\$14,678

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,592
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,448
<b>Total</b>	\$47,040

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,081

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$19,930
<b>2024</b>	27,151
<b>2025</b>	(5,225)
<b>2026</b>	39,401
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$81,257

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$509,887	\$301,822	\$128,280

# PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

<b>Net Pension Liability as of 2021</b>	<b>\$124,611</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,586
- Net Difference Between Projected and Actual Investment	199,044
- Change of Assumptions	(6,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,655)
Pension Expense/Income	47,040
Contributions	(61,081)
Total Activity in FY 2022	177,211
<b>Net Pension Liability as of 2022</b>	<b>\$301,822</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1147000  
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$1,036,614      Proportionate Share: 0.0001801

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$218,562	\$568,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,248	\$2,160
<b>Net Difference Between Projected and Actual</b>	70,098	0
<b>Change of Assumptions</b>	76,933	24,301
<b>Changes in Proportion and Differences Between</b>	56,285	618
<b>Total</b>	\$215,564	\$27,079

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$72,627
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	48,795
<b>Total</b>	\$121,422

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,101

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$57,548
<b>2024</b>	60,134
<b>2025</b>	(3,347)
<b>2026</b>	74,150
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$188,485

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$959,569	\$568,005	\$241,413

# PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

<b>Net Pension Liability as of 2021</b>	<b>\$218,562</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,977
- Net Difference Between Projected and Actual Investment	353,881
- Change of Assumptions	(8,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,523)
Pension Expense/Income	121,422
Contributions	(116,101)
Total Activity in FY 2022	349,443
<b>Net Pension Liability as of 2022</b>	<b>\$568,005</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1148000  
 Submission Unit Name: CLINTON COUNTY

Wages: \$8,982,885      Proportionate Share: 0.0015608

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,063,776	\$4,922,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,147	\$18,721
<b>Net Difference Between Projected and Actual</b>	607,489	0
<b>Change of Assumptions</b>	666,728	210,601
<b>Changes in Proportion and Differences Between</b>	92,913	23,075
<b>Total</b>	\$1,473,277	\$252,397

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$629,408
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	115,693
<b>Total</b>	\$745,101

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,000,631

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$254,087
<b>2024</b>	420,881
<b>2025</b>	(96,694)
<b>2026</b>	642,606
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,220,880

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,315,906	\$4,922,501	\$2,092,154

# PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

<b>Net Pension Liability as of 2021</b>	<b>\$2,063,776</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,046
- Net Difference Between Projected and Actual Investment	3,287,113
- Change of Assumptions	(118,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(112,501)
Pension Expense/Income	745,101
Contributions	(1,000,631)
Total Activity in FY 2022	2,858,725
<b>Net Pension Liability as of 2022</b>	<b>\$4,922,501</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1148001  
 Submission Unit Name: WILDCAT CREEK-SOLID WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**WILDCAT CREEK-SOLID WASTE DISTRICT - 1148001**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1149000  
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$1,135,890      Proportionate Share: 0.0001974

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$263,170	\$622,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,425	\$2,368
<b>Net Difference Between Projected and Actual</b>	76,831	0
<b>Change of Assumptions</b>	84,324	26,635
<b>Changes in Proportion and Differences Between</b>	34,388	8,033
<b>Total</b>	\$208,968	\$37,036

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,603
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,016
<b>Total</b>	\$107,619

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,220

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$44,245
<b>2024</b>	59,357
<b>2025</b>	(12,944)
<b>2026</b>	81,274
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$171,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,051,743	\$622,566	\$264,602

# PERF Net Pension Liability - Unaudited

## TOWN OF LAGRANGE - 1149000

<b>Net Pension Liability as of 2021</b>	<b>\$263,170</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,311
- Net Difference Between Projected and Actual Investment	418,533
- Change of Assumptions	(15,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,273)
Pension Expense/Income	107,619
Contributions	(127,220)
Total Activity in FY 2022	359,396
<b>Net Pension Liability as of 2022</b>	<b>\$622,566</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1150000  
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$5,214,709      Proportionate Share: 0.0009061

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,069,389	\$2,857,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$61,622	\$10,868
<b>Net Difference Between Projected and Actual</b>	352,669	0
<b>Change of Assumptions</b>	387,059	122,261
<b>Changes in Proportion and Differences Between</b>	254,361	32,115
<b>Total</b>	\$1,055,711	\$165,244

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$365,394
<b>Specific Liabilities of Individual Employers</b>	\$11,659
<b>Net Amortization of Deferred Amounts from Changes in</b>	56,914
<b>Total</b>	\$433,967

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,635

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$199,396
<b>2024</b>	324,001
<b>2025</b>	(5,985)
<b>2026</b>	373,055
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$890,467

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,827,680	\$2,857,687	\$1,214,570

# PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

<b>Net Pension Liability as of 2021</b>	<b>\$1,069,389</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,531
- Net Difference Between Projected and Actual Investment	1,741,173
- Change of Assumptions	(32,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	201,169
Pension Expense/Income	433,967
Contributions	(590,635)
Total Activity in FY 2022	1,788,298
<b>Net Pension Liability as of 2022</b>	<b>\$2,857,687</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1152000  
 Submission Unit Name: CITY OF HOBART

Wages: \$6,102,498      Proportionate Share: 0.0010603

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,329,796	\$3,344,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$72,109	\$12,718
<b>Net Difference Between Projected and Actual</b>	412,686	0
<b>Change of Assumptions</b>	452,929	143,068
<b>Changes in Proportion and Differences Between</b>	108,773	70,292
<b>Total</b>	\$1,046,497	\$226,078

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$427,576
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(6,585)
<b>Total</b>	\$420,991

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$681,408

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$136,945
<b>2024</b>	283,958
<b>2025</b>	(37,025)
<b>2026</b>	436,541
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$820,419

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,649,254	\$3,344,008	\$1,421,265

# PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

<b>Net Pension Liability as of 2021</b>	<b>\$1,329,796</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,460
- Net Difference Between Projected and Actual Investment	2,139,304
- Change of Assumptions	(60,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,203
Pension Expense/Income	420,991
Contributions	(681,408)
Total Activity in FY 2022	2,014,212
<b>Net Pension Liability as of 2022</b>	<b>\$3,344,008</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1153000  
 Submission Unit Name: CITY OF ANDERSON

Wages: \$7,387,928      Proportionate Share: 0.0012837

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,747,841	\$4,048,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,302	\$15,397
Net Difference Between Projected and Actual	499,637	0
Change of Assumptions	548,359	173,212
Changes in Proportion and Differences Between	7,394	148,688
<b>Total</b>	<b>\$1,142,692</b>	<b>\$337,297</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$517,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,975)
<b>Total</b>	<b>\$448,689</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$813,961

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$101,388
2024	276,588
2025	(101,100)
2026	528,519
2027	0
Thereafter	0
<b>Total</b>	<b>\$805,395</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,839,524	\$4,048,574	\$1,720,719

# PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

<b>Net Pension Liability as of 2021</b>	<b>\$1,747,841</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,023
- Net Difference Between Projected and Actual Investment	2,769,048
- Change of Assumptions	(111,430)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,636)
Pension Expense/Income	448,689
Contributions	(813,961)
Total Activity in FY 2022	2,300,733
<b>Net Pension Liability as of 2022</b>	<b>\$4,048,574</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1153001  
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$13,888,773      Proportionate Share: 0.0024133

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,268,303	\$7,611,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$164,124	\$28,946
<b>Net Difference Between Projected and Actual</b>	939,296	0
<b>Change of Assumptions</b>	1,030,891	325,630
<b>Changes in Proportion and Differences Between</b>	36,576	368,119
<b>Total</b>	\$2,170,887	\$722,695

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$973,186
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(144,774)
<b>Total</b>	\$828,412

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,555,544

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$131,000
<b>2024</b>	501,808
<b>2025</b>	(178,209)
<b>2026</b>	993,593
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,448,192

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,858,006	\$7,611,143	\$3,234,877

# PERF Net Pension Liability - Unaudited

## CITY OF ANDERSON-CITY UTILITIES - 1153001

<b>Net Pension Liability as of 2021</b>	<b>\$3,268,303</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,651
- Net Difference Between Projected and Actual Investment	5,182,888
- Change of Assumptions	(204,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,027
Pension Expense/Income	828,412
Contributions	(1,555,544)
Total Activity in FY 2022	4,342,840
<b>Net Pension Liability as of 2022</b>	<b>\$7,611,143</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1153002  
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$924,362      Proportionate Share: 0.0001606

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$176,982	\$506,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,922	\$1,926
<b>Net Difference Between Projected and Actual</b>	62,508	0
<b>Change of Assumptions</b>	68,604	21,670
<b>Changes in Proportion and Differences Between</b>	97,190	821
<b>Total</b>	\$239,224	\$24,417

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$64,763
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	43,159
<b>Total</b>	\$107,922

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,369

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$71,975
<b>2024</b>	72,692
<b>2025</b>	4,018
<b>2026</b>	66,122
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$214,807

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$855,673	\$506,505	\$215,274

# PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

<b>Net Pension Liability as of 2021</b>	<b>\$176,982</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,477
- Net Difference Between Projected and Actual Investment	292,302
- Change of Assumptions	(2,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,527
Pension Expense/Income	107,922
Contributions	(103,369)
Total Activity in FY 2022	329,523
<b>Net Pension Liability as of 2022</b>	<b>\$506,505</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1154000  
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$330,563      Proportionate Share: 0.0000574

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$73,951	\$181,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,904	\$688
<b>Net Difference Between Projected and Actual</b>	22,341	0
<b>Change of Assumptions</b>	24,520	7,745
<b>Changes in Proportion and Differences Between</b>	6,955	4,079
<b>Total</b>	\$57,720	\$12,512

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$23,147
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,571
<b>Total</b>	\$31,718

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,023

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,570
<b>2024</b>	13,751
<b>2025</b>	(2,747)
<b>2026</b>	23,634
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$45,208

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$305,826	\$181,030	\$76,941

# PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

<b>Net Pension Liability as of 2021</b>	<b>\$73,951</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,164
- Net Difference Between Projected and Actual Investment	118,359
- Change of Assumptions	(3,812)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,327)
Pension Expense/Income	31,718
Contributions	(37,023)
Total Activity in FY 2022	107,079
<b>Net Pension Liability as of 2022</b>	<b>\$181,030</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1155000  
 Submission Unit Name: CITY OF BERNE

Wages: \$914,361      Proportionate Share: 0.0001589

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$210,667	\$501,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,806	\$1,906
<b>Net Difference Between Projected and Actual</b>	61,846	0
<b>Change of Assumptions</b>	67,877	21,441
<b>Changes in Proportion and Differences Between</b>	8,053	17,702
<b>Total</b>	\$148,582	\$41,049

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$64,078
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,920)
<b>Total</b>	\$51,158

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,593

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,075
<b>2024</b>	42,156
<b>2025</b>	(10,118)
<b>2026</b>	65,420
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$107,533

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$846,616	\$501,144	\$212,995

# PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

<b>Net Pension Liability as of 2021</b>	<b>\$210,667</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,901
- Net Difference Between Projected and Actual Investment	335,378
- Change of Assumptions	(12,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,844
Pension Expense/Income	51,158
Contributions	(101,593)
Total Activity in FY 2022	290,477
<b>Net Pension Liability as of 2022</b>	<b>\$501,144</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1156000  
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$365,267      Proportionate Share: 0.0000635

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$72,503	\$200,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,319	\$762
<b>Net Difference Between Projected and Actual</b>	24,715	0
<b>Change of Assumptions</b>	27,125	8,568
<b>Changes in Proportion and Differences Between</b>	18,116	3,462
<b>Total</b>	\$74,275	\$12,792

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,607
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	592
<b>Total</b>	\$26,199

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,469

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$12,249
<b>2024</b>	22,573
<b>2025</b>	517
<b>2026</b>	26,144
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,483

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$338,327	\$200,268	\$85,118

# PERF Net Pension Liability - Unaudited

## SPEEDWAY PUBLIC LIBRARY - 1156000

<b>Net Pension Liability as of 2021</b>	<b>\$72,503</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,525
- Net Difference Between Projected and Actual Investment	118,854
- Change of Assumptions	(1,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,283
Pension Expense/Income	26,199
Contributions	(40,469)
Total Activity in FY 2022	127,765
<b>Net Pension Liability as of 2022</b>	<b>\$200,268</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1157000  
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$5,278,065      Proportionate Share: 0.0009171

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,158,999	\$2,892,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$62,370	\$11,000
<b>Net Difference Between Projected and Actual</b>	356,950	0
<b>Change of Assumptions</b>	391,758	123,746
<b>Changes in Proportion and Differences Between</b>	244,083	3,287
<b>Total</b>	\$1,055,161	\$138,033

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$369,829
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	187,429
<b>Total</b>	\$557,258

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$591,143

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$271,430
<b>2024</b>	303,248
<b>2025</b>	(35,133)
<b>2026</b>	377,583
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$917,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,886,287	\$2,892,379	\$1,229,315

# PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

<b>Net Pension Liability as of 2021</b>	<b>\$1,158,999</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,871
- Net Difference Between Projected and Actual Investment	1,861,804
- Change of Assumptions	(54,639)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,771)
Pension Expense/Income	557,258
Contributions	(591,143)
Total Activity in FY 2022	1,733,380
<b>Net Pension Liability as of 2022</b>	<b>\$2,892,379</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1159000  
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$3,721,100      Proportionate Share: 0.0006466

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$862,670	\$2,039,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$43,974	\$7,756
<b>Net Difference Between Projected and Actual</b>	251,667	0
<b>Change of Assumptions</b>	276,209	87,247
<b>Changes in Proportion and Differences Between</b>	20,820	26,623
<b>Total</b>	\$592,670	\$121,626

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$260,748
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,616)
<b>Total</b>	\$258,132

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,761

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$83,994
<b>2024</b>	163,480
<b>2025</b>	(42,645)
<b>2026</b>	266,215
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$471,044

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,445,070	\$2,039,268	\$866,727

# PERF Net Pension Liability - Unaudited

## WEST NOBLE SCHOOL CORPORATION - 1159000

<b>Net Pension Liability as of 2021</b>	<b>\$862,670</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,937
- Net Difference Between Projected and Actual Investment	1,371,765
- Change of Assumptions	(51,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,280)
Pension Expense/Income	258,132
Contributions	(416,761)
Total Activity in FY 2022	1,176,598
<b>Net Pension Liability as of 2022</b>	<b>\$2,039,268</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1160000  
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,442,450      Proportionate Share: 0.0002506

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$344,226	\$790,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,043	\$3,006
<b>Net Difference Between Projected and Actual</b>	97,538	0
<b>Change of Assumptions</b>	107,049	33,814
<b>Changes in Proportion and Differences Between</b>	9,503	26,316
<b>Total</b>	\$231,133	\$63,136

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$101,057
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,399)
<b>Total</b>	\$96,658

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,554

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$26,369
<b>2024</b>	58,855
<b>2025</b>	(20,404)
<b>2026</b>	103,177
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$167,997

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,335,191	\$790,350	\$335,914

# PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

<b>Net Pension Liability as of 2021</b>	<b>\$344,226</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,136
- Net Difference Between Projected and Actual Investment	544,484
- Change of Assumptions	(22,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,007)
Pension Expense/Income	96,658
Contributions	(161,554)
Total Activity in FY 2022	446,124
<b>Net Pension Liability as of 2022</b>	<b>\$790,350</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1161000  
 Submission Unit Name: MONTPELIER PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## MONTPELIER PUBLIC LIBRARY - 1161000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1162000  
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,405,809      Proportionate Share: 0.0002443

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$317,382	\$770,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,614	\$2,930
<b>Net Difference Between Projected and Actual</b>	95,086	0
<b>Change of Assumptions</b>	104,358	32,964
<b>Changes in Proportion and Differences Between</b>	20,258	3,095
<b>Total</b>	\$236,316	\$38,989

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$98,516
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,255
<b>Total</b>	\$106,771

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,451

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$40,223
<b>2024</b>	69,277
<b>2025</b>	(12,755)
<b>2026</b>	100,582
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$197,327

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,301,625	\$770,481	\$327,469

# PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

<b>Net Pension Liability as of 2021</b>	<b>\$317,382</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,166
- Net Difference Between Projected and Actual Investment	507,178
- Change of Assumptions	(16,961)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,396
Pension Expense/Income	106,771
Contributions	(157,451)
Total Activity in FY 2022	453,099
<b>Net Pension Liability as of 2022</b>	<b>\$770,481</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1163000  
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,517,154      Proportionate Share: 0.0002636

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$300,276	\$831,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,927	\$3,162
<b>Net Difference Between Projected and Actual</b>	102,597	0
<b>Change of Assumptions</b>	112,602	35,568
<b>Changes in Proportion and Differences Between</b>	94,169	1,814
<b>Total</b>	\$327,295	\$40,544

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$106,299
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	34,869
<b>Total</b>	\$141,168

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,556

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$77,895
<b>2024</b>	97,796
<b>2025</b>	2,533
<b>2026</b>	108,527
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$286,751

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,404,455	\$831,350	\$353,339

# PERF Net Pension Liability - Unaudited

## MILAN SCHOOLS - 1163000

<b>Net Pension Liability as of 2021</b>	<b>\$300,276</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,491
- Net Difference Between Projected and Actual Investment	492,479
- Change of Assumptions	(6,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,051
Pension Expense/Income	141,168
Contributions	(168,556)
Total Activity in FY 2022	531,074
<b>Net Pension Liability as of 2022</b>	<b>\$831,350</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1164000  
 Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$210,000 Proportionate Share: 0.0000365

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$48,160	\$115,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,482	\$438
Net Difference Between Projected and Actual	14,206	0
Change of Assumptions	15,592	4,925
Changes in Proportion and Differences Between	558	14,557
<b>Total</b>	<b>\$32,838</b>	<b>\$19,920</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,795)
<b>Total</b>	<b>\$4,924</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,519

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,794)
2024	4,883
2025	(2,198)
2026	15,027
2027	0
Thereafter	0
<b>Total</b>	<b>\$12,918</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$194,471	\$115,115	\$48,926

**PERF Net Pension Liability - Unaudited**  
**ANDERSON TOWNSHIP, MADISON COUNTY - 1164000**

<b>Net Pension Liability as of 2021</b>	<b>\$48,160</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,359
- Net Difference Between Projected and Actual Investment	76,737
- Change of Assumptions	(2,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,194
Pension Expense/Income	4,924
Contributions	(23,519)
Total Activity in FY 2022	66,955
<b>Net Pension Liability as of 2022</b>	<b>\$115,115</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1165000  
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,236,805      Proportionate Share: 0.0003887

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$500,417	\$1,225,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$26,435	\$4,662
<b>Net Difference Between Projected and Actual</b>	151,288	0
<b>Change of Assumptions</b>	166,041	52,448
<b>Changes in Proportion and Differences Between</b>	16,226	44,109
<b>Total</b>	\$359,990	\$101,219

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$156,747
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(18,661)
<b>Total</b>	\$138,086

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,190

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$25,188
<b>2024</b>	93,685
<b>2025</b>	(20,135)
<b>2026</b>	160,033
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$258,771

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,070,985	\$1,225,894	\$521,028

# PERF Net Pension Liability - Unaudited

## SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

<b>Net Pension Liability as of 2021</b>	<b>\$500,417</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,649
- Net Difference Between Projected and Actual Investment	801,034
- Change of Assumptions	(25,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,615
Pension Expense/Income	138,086
Contributions	(242,190)
Total Activity in FY 2022	725,477
<b>Net Pension Liability as of 2022</b>	<b>\$1,225,894</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1166000  
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$8,210,955      Proportionate Share: 0.0014267

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,818,896	\$4,499,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,027	\$17,112
Net Difference Between Projected and Actual	555,295	0
Change of Assumptions	609,445	192,507
Changes in Proportion and Differences Between	128,357	114,905
<b>Total</b>	<b>\$1,390,124</b>	<b>\$324,524</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$575,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82,141
<b>Total</b>	<b>\$657,471</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$919,294

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$193,415
2024	345,743
2025	(60,953)
2026	587,395
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,065,600</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,601,424	\$4,499,572	\$1,912,402

**PERF Net Pension Liability - Unaudited**  
**VALPARAISO COMMUNITY SCHOOLS - 1166000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,818,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,022
- Net Difference Between Projected and Actual Investment	2,916,966
- Change of Assumptions	(89,421)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,932
Pension Expense/Income	657,471
Contributions	(919,294)
Total Activity in FY 2022	2,680,676
<b>Net Pension Liability as of 2022</b>	<b>\$4,499,572</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1167000  
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$14,738      Proportionate Share: 0.0000026

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,421	\$8,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177	\$31
Net Difference Between Projected and Actual	1,012	0
Change of Assumptions	1,111	351
Changes in Proportion and Differences Between	23	87
<b>Total</b>	<b>\$2,323</b>	<b>\$469</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1)
<b>Total</b>	<b>\$1,047</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,651

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$282
2024	659
2025	(157)
2026	1,070
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,854</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,853	\$8,200	\$3,485

**PERF Net Pension Liability - Unaudited**  
**JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,421</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97
- Net Difference Between Projected and Actual Investment	5,454
- Change of Assumptions	(193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25
Pension Expense/Income	1,047
Contributions	(1,651)
Total Activity in FY 2022	4,779
<b>Net Pension Liability as of 2022</b>	<b>\$8,200</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1168000  
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$217,837      Proportionate Share: 0.0000379

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$52,634	\$119,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,578	\$455
Net Difference Between Projected and Actual	14,751	0
Change of Assumptions	16,190	5,114
Changes in Proportion and Differences Between	557	5,169
<b>Total</b>	<b>\$34,076</b>	<b>\$10,738</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,738)
<b>Total</b>	<b>\$10,546</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,398

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,098
2024	7,952
2025	(3,316)
2026	15,604
2027	0
Thereafter	0
<b>Total</b>	<b>\$23,338</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$201,930	\$119,530	\$50,803

# PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

<b>Net Pension Liability as of 2021</b>	<b>\$52,634</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,374
- Net Difference Between Projected and Actual Investment	83,091
- Change of Assumptions	(3,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141)
Pension Expense/Income	10,546
Contributions	(24,398)
Total Activity in FY 2022	66,896
<b>Net Pension Liability as of 2022</b>	<b>\$119,530</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1169000  
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$427,425      Proportionate Share: 0.0000743

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$108,163	\$234,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,053	\$891
Net Difference Between Projected and Actual	28,919	0
Change of Assumptions	31,739	10,025
Changes in Proportion and Differences Between	1,773	17,828
<b>Total</b>	<b>\$67,484</b>	<b>\$28,744</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,565)
<b>Total</b>	<b>\$23,397</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,870

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,281
2024	12,317
2025	(8,450)
2026	30,592
2027	0
Thereafter	0
<b>Total</b>	<b>\$38,740</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$395,869	\$234,330	\$99,594

# PERF Net Pension Liability - Unaudited

## SOUTHEASTERN CAREER CENTER - 1169000

<b>Net Pension Liability as of 2021</b>	<b>\$108,163</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,623
- Net Difference Between Projected and Actual Investment	169,358
- Change of Assumptions	(8,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,943)
Pension Expense/Income	23,397
Contributions	(47,870)
Total Activity in FY 2022	126,167
<b>Net Pension Liability as of 2022</b>	<b>\$234,330</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1171000  
 Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$5,397,468      Proportionate Share: 0.0009378

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,249,003	\$2,957,664

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$63,778	\$11,248
<b>Net Difference Between Projected and Actual</b>	365,007	0
<b>Change of Assumptions</b>	400,601	126,539
<b>Changes in Proportion and Differences Between</b>	162,530	25,910
<b>Total</b>	\$991,916	\$163,697

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$378,177
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	103,815
<b>Total</b>	\$481,992

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$604,517

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$211,143
<b>2024</b>	291,952
<b>2025</b>	(60,984)
<b>2026</b>	386,108
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$828,219

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,996,577	\$2,957,664	\$1,257,062

# PERF Net Pension Liability - Unaudited

## SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

<b>Net Pension Liability as of 2021</b>	<b>\$1,249,003</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,750
- Net Difference Between Projected and Actual Investment	1,986,723
- Change of Assumptions	(73,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116,642)
Pension Expense/Income	481,992
Contributions	(604,517)
Total Activity in FY 2022	1,708,661
<b>Net Pension Liability as of 2022</b>	<b>\$2,957,664</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1172000  
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$7,761,283      Proportionate Share: 0.0013486

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,683,232	\$4,253,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$91,716	\$16,176
<b>Net Difference Between Projected and Actual</b>	524,897	0
<b>Change of Assumptions</b>	576,083	181,969
<b>Changes in Proportion and Differences Between</b>	257,520	5,174
<b>Total</b>	\$1,450,216	\$203,319

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$543,836
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	195,280
<b>Total</b>	\$739,116

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$868,895

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$314,463
<b>2024</b>	420,658
<b>2025</b>	(43,462)
<b>2026</b>	555,238
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,246,897

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,185,309	\$4,253,258	\$1,807,713

# PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

<b>Net Pension Liability as of 2021</b>	<b>\$1,683,232</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,578
- Net Difference Between Projected and Actual Investment	2,710,420
- Change of Assumptions	(74,477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,284
Pension Expense/Income	739,116
Contributions	(868,895)
Total Activity in FY 2022	2,570,026
<b>Net Pension Liability as of 2022</b>	<b>\$4,253,258</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1173000  
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$75,583,913      Proportionate Share: 0.0131332

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$18,757,672	\$41,419,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$893,163	\$157,526
Net Difference Between Projected and Actual	5,111,655	0
Change of Assumptions	5,610,119	1,772,083
Changes in Proportion and Differences Between	608,414	4,143,698
<b>Total</b>	<b>\$12,223,351</b>	<b>\$6,073,307</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,296,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,075,203)
<b>Total</b>	<b>\$4,220,886</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,438,894

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$549,526
2024	1,745,461
2025	(1,552,081)
2026	5,407,138
2027	0
Thereafter	0
<b>Total</b>	<b>\$6,150,044</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,973,384	\$41,419,906	\$17,604,228

# PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

<b>Net Pension Liability as of 2021</b>	<b>\$18,757,672</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	468,606
- Net Difference Between Projected and Actual Investment	29,466,778
- Change of Assumptions	(1,383,868)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,671,274)
Pension Expense/Income	4,220,886
Contributions	(7,438,894)
Total Activity in FY 2022	22,662,234
<b>Net Pension Liability as of 2022</b>	<b>\$41,419,906</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1173001  
 Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$3,862,195      Proportionate Share: 0.0006711

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,059,521	\$2,116,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,640	\$8,049
Net Difference Between Projected and Actual	261,203	0
Change of Assumptions	286,674	90,553
Changes in Proportion and Differences Between	6,495	605,346
<b>Total</b>	<b>\$600,012</b>	<b>\$703,948</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(423,224)
<b>Total</b>	<b>(\$152,596)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,257

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$256,399)
2024	(14,100)
2025	(109,739)
2026	276,302
2027	0
Thereafter	0
<b>Total</b>	<b>(\$103,936)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,575,605	\$2,116,537	\$899,567

**PERF Net Pension Liability - Unaudited**  
**CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001**

<b>Net Pension Liability as of 2021</b>	<b>\$1,059,521</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,507
- Net Difference Between Projected and Actual Investment	1,636,894
- Change of Assumptions	(98,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,305
Pension Expense/Income	(152,596)
Contributions	(427,257)
Total Activity in FY 2022	1,057,016
<b>Net Pension Liability as of 2022</b>	<b>\$2,116,537</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1174000  
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$768,471      Proportionate Share: 0.0001335

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$140,006	\$421,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,079	\$1,601
<b>Net Difference Between Projected and Actual</b>	51,960	0
<b>Change of Assumptions</b>	57,027	18,013
<b>Changes in Proportion and Differences Between</b>	77,784	386
<b>Total</b>	\$195,850	\$20,000

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$53,835
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,229
<b>Total</b>	\$92,064

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,069

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$52,537
<b>2024</b>	62,192
<b>2025</b>	6,157
<b>2026</b>	54,964
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$175,850

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$711,285	\$421,037	\$178,948

# PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

<b>Net Pension Liability as of 2021</b>	<b>\$140,006</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,485
- Net Difference Between Projected and Actual Investment	233,745
- Change of Assumptions	38
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,768
Pension Expense/Income	92,064
Contributions	(86,069)
Total Activity in FY 2022	281,031
<b>Net Pension Liability as of 2022</b>	<b>\$421,037</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1175000  
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$21,600 Proportionate Share: 0.0000038

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$5,132	\$11,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258	\$46
Net Difference Between Projected and Actual	1,479	0
Change of Assumptions	1,623	513
Changes in Proportion and Differences Between	33	1,019
<b>Total</b>	<b>\$3,393</b>	<b>\$1,578</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(391)
<b>Total</b>	<b>\$1,141</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,419

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$358)
2024	892
2025	(282)
2026	1,563
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,815</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,246	\$11,985	\$5,094

**PERF Net Pension Liability - Unaudited**  
**STOCKTON TOWNSHIP, GREENE COUNTY - 1175000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138
- Net Difference Between Projected and Actual Investment	8,142
- Change of Assumptions	(318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169
Pension Expense/Income	1,141
Contributions	(2,419)
Total Activity in FY 2022	6,853
<b>Net Pension Liability as of 2022</b>	<b>\$11,985</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1176000  
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$419,508      Proportionate Share: 0.0000729

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$100,531	\$229,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,958	\$874
<b>Net Difference Between Projected and Actual</b>	28,374	0
<b>Change of Assumptions</b>	31,141	9,837
<b>Changes in Proportion and Differences Between</b>	9,495	7,043
<b>Total</b>	\$73,968	\$17,754

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$29,398
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,580
<b>Total</b>	\$36,978

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,985

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,576
<b>2024</b>	18,717
<b>2025</b>	(6,093)
<b>2026</b>	30,014
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$56,214

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,410	\$229,914	\$97,718

# PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

<b>Net Pension Liability as of 2021</b>	<b>\$100,531</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,653
- Net Difference Between Projected and Actual Investment	158,904
- Change of Assumptions	(6,683)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,484)
Pension Expense/Income	36,978
Contributions	(46,985)
Total Activity in FY 2022	129,383
<b>Net Pension Liability as of 2022</b>	<b>\$229,914</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1178000  
 Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000021

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,895	\$6,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$143	\$25
Net Difference Between Projected and Actual	817	0
Change of Assumptions	897	283
Changes in Proportion and Differences Between	25	938
<b>Total</b>	<b>\$1,882</b>	<b>\$1,246</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93)
<b>Total</b>	<b>\$754</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$366)
2024	314
2025	(177)
2026	865
2027	0
Thereafter	0
<b>Total</b>	<b>\$636</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,189	\$6,623	\$2,815

**PERF Net Pension Liability - Unaudited**  
**BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,895</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77
- Net Difference Between Projected and Actual Investment	4,576
- Change of Assumptions	(192)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(143)
Pension Expense/Income	754
Contributions	(1,344)
Total Activity in FY 2022	3,728
<b>Net Pension Liability as of 2022</b>	<b>\$6,623</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1179000  
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,337,168      Proportionate Share: 0.0002323

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$311,461	\$732,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,798	\$2,786
<b>Net Difference Between Projected and Actual</b>	90,415	0
<b>Change of Assumptions</b>	99,232	31,345
<b>Changes in Proportion and Differences Between</b>	7,062	10,222
<b>Total</b>	\$212,507	\$44,353

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$93,677
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,676
<b>Total</b>	\$103,353

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,825

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$32,282
<b>2024</b>	56,528
<b>2025</b>	(16,296)
<b>2026</b>	95,640
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$168,154

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,237,689	\$732,635	\$311,384

# PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

<b>Net Pension Liability as of 2021</b>	<b>\$311,461</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,578
- Net Difference Between Projected and Actual Investment	494,819
- Change of Assumptions	(18,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,931)
Pension Expense/Income	103,353
Contributions	(147,825)
Total Activity in FY 2022	421,174
<b>Net Pension Liability as of 2022</b>	<b>\$732,635</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1180000  
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$2,021,129      Proportionate Share: 0.0003512

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$395,544	\$1,107,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$23,884	\$4,212
<b>Net Difference Between Projected and Actual</b>	136,693	0
<b>Change of Assumptions</b>	150,022	47,388
<b>Changes in Proportion and Differences Between</b>	126,075	1,247
<b>Total</b>	\$436,674	\$52,847

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$141,625
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	72,241
<b>Total</b>	\$213,866

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,363

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$100,377
<b>2024</b>	133,357
<b>2025</b>	5,499
<b>2026</b>	144,594
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$383,827

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,871,185	\$1,107,626	\$470,761

**PERF Net Pension Liability - Unaudited**  
**SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000**

<b>Net Pension Liability as of 2021</b>	<b>\$395,544</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,041
- Net Difference Between Projected and Actual Investment	650,271
- Change of Assumptions	(7,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,747
Pension Expense/Income	213,866
Contributions	(226,363)
Total Activity in FY 2022	712,082
<b>Net Pension Liability as of 2022</b>	<b>\$1,107,626</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1181000  
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$1,844,703      Proportionate Share: 0.0003205

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$369,490	\$1,010,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,797	\$3,844
<b>Net Difference Between Projected and Actual</b>	124,744	0
<b>Change of Assumptions</b>	136,908	43,246
<b>Changes in Proportion and Differences Between</b>	90,636	4,577
<b>Total</b>	\$374,085	\$51,667

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$129,245
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,718
<b>Total</b>	\$156,963

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,519

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$80,530
<b>2024</b>	108,271
<b>2025</b>	1,661
<b>2026</b>	131,956
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$322,418

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,707,617	\$1,010,803	\$429,610

# PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

<b>Net Pension Liability as of 2021</b>	<b>\$369,490</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,693
- Net Difference Between Projected and Actual Investment	604,493
- Change of Assumptions	(9,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,883
Pension Expense/Income	156,963
Contributions	(206,519)
Total Activity in FY 2022	641,313
<b>Net Pension Liability as of 2022</b>	<b>\$1,010,803</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1182000  
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,191,787      Proportionate Share: 0.0002071

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$266,459	\$653,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,084	\$2,484
<b>Net Difference Between Projected and Actual</b>	80,607	0
<b>Change of Assumptions</b>	88,467	27,944
<b>Changes in Proportion and Differences Between</b>	12,022	52,278
<b>Total</b>	\$195,180	\$82,706

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$83,515
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(34,167)
<b>Total</b>	\$49,348

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,481

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$1,555)
<b>2024</b>	38,556
<b>2025</b>	(9,794)
<b>2026</b>	85,267
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$112,474

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,103,424	\$653,159	\$277,605

# PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

<b>Net Pension Liability as of 2021</b>	<b>\$266,459</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,806
- Net Difference Between Projected and Actual Investment	426,580
- Change of Assumptions	(13,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,103
Pension Expense/Income	49,348
Contributions	(133,481)
Total Activity in FY 2022	386,700
<b>Net Pension Liability as of 2022</b>	<b>\$653,159</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1185000  
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,423,380 Proportionate Share: 0.0005948

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$779,508	\$1,875,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,451	\$7,134
Net Difference Between Projected and Actual	231,506	0
Change of Assumptions	254,081	80,257
Changes in Proportion and Differences Between	15,413	22,100
<b>Total</b>	<b>\$541,451</b>	<b>\$109,491</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,893
<b>Total</b>	<b>\$259,752</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$366,745

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$81,762
2024	142,274
2025	(36,965)
2026	244,889
2027	0
Thereafter	0
<b>Total</b>	<b>\$431,960</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,169,081	\$1,875,899	\$797,292

# PERF Net Pension Liability - Unaudited

## FAIRFIELD COMMUNITY SCHOOLS - 1185000

<b>Net Pension Liability as of 2021</b>	<b>\$779,508</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,220
- Net Difference Between Projected and Actual Investment	1,243,626
- Change of Assumptions	(43,182)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,280)
Pension Expense/Income	259,752
Contributions	(366,745)
Total Activity in FY 2022	1,096,391
<b>Net Pension Liability as of 2022</b>	<b>\$1,875,899</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1186000  
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$3,250      Proportionate Share: 0.0000006

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,369	\$1,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41	\$7
Net Difference Between Projected and Actual	234	0
Change of Assumptions	256	81
Changes in Proportion and Differences Between	1,288	2,487
<b>Total</b>	<b>\$1,819</b>	<b>\$2,575</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(464)
<b>Total</b>	<b>(\$222)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$364

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$216)
2024	(127)
2025	(660)
2026	247
2027	0
Thereafter	0
<b>Total</b>	<b>(\$756)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,197	\$1,892	\$804

# PERF Net Pension Liability - Unaudited

TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

<b>Net Pension Liability as of 2021</b>	<b>\$2,369</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	3,309
- Change of Assumptions	(484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,716)
Pension Expense/Income	(222)
Contributions	(364)
Total Activity in FY 2022	(477)
<b>Net Pension Liability as of 2022</b>	<b>\$1,892</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1187000  
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$28,200 Proportionate Share: 0.0000049

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,711	\$15,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$59
Net Difference Between Projected and Actual	1,907	0
Change of Assumptions	2,093	661
Changes in Proportion and Differences Between	76	1,868
<b>Total</b>	<b>\$4,409</b>	<b>\$2,588</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(533)
<b>Total</b>	<b>\$1,443</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,158

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$844)
2024	1,038
2025	(390)
2026	2,017
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,821</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,107	\$15,454	\$6,568

**PERF Net Pension Liability - Unaudited**  
**RICHLAND TOWNSHIP, GREENE COUNTY - 1187000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	10,620
- Change of Assumptions	(437)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97
Pension Expense/Income	1,443
Contributions	(3,158)
Total Activity in FY 2022	8,743
<b>Net Pension Liability as of 2022</b>	<b>\$15,454</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1188000  
 Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$6,774      Proportionate Share: 0.0000012

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,711	\$3,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$82	\$14
<b>Net Difference Between Projected and Actual</b>	467	0
<b>Change of Assumptions</b>	513	162
<b>Changes in Proportion and Differences Between</b>	814	369
<b>Total</b>	\$1,876	\$545

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$484
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	238
<b>Total</b>	\$722

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$759

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$370
<b>2024</b>	590
<b>2025</b>	(124)
<b>2026</b>	495
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,331

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,394	\$3,785	\$1,609

**PERF Net Pension Liability - Unaudited**  
**STAFFORD TOWNSHIP, GREENE COUNTY - 1188000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43
- Net Difference Between Projected and Actual Investment	2,688
- Change of Assumptions	(125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(495)
Pension Expense/Income	722
Contributions	(759)
Total Activity in FY 2022	2,074
<b>Net Pension Liability as of 2022</b>	<b>\$3,785</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1189000  
 Submission Unit Name: TOWN OF MARKLE

Wages: \$472,257      Proportionate Share: 0.0000821

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$97,373	\$258,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,583	\$985
<b>Net Difference Between Projected and Actual</b>	31,955	0
<b>Change of Assumptions</b>	35,071	11,078
<b>Changes in Proportion and Differences Between</b>	24,895	284
<b>Total</b>	\$97,504	\$12,347

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$33,108
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,667
<b>Total</b>	\$46,775

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,893

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$21,854
<b>2024</b>	30,149
<b>2025</b>	(646)
<b>2026</b>	33,800
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$85,157

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$437,427	\$258,930	\$110,050

# PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

<b>Net Pension Liability as of 2021</b>	<b>\$97,373</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,212
- Net Difference Between Projected and Actual Investment	158,385
- Change of Assumptions	(3,114)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,192
Pension Expense/Income	46,775
Contributions	(52,893)
Total Activity in FY 2022	161,557
<b>Net Pension Liability as of 2022</b>	<b>\$258,930</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1190000  
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$1,808,471      Proportionate Share: 0.0003142

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$480,153	\$990,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,368	\$3,769
<b>Net Difference Between Projected and Actual</b>	122,292	0
<b>Change of Assumptions</b>	134,217	42,395
<b>Changes in Proportion and Differences Between</b>	46,318	138,971
<b>Total</b>	\$324,195	\$185,135

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$126,704
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	72,317
<b>Total</b>	\$199,021

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,549

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$8,532)
<b>2024</b>	62,876
<b>2025</b>	(44,644)
<b>2026</b>	129,360
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$139,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,674,050	\$990,934	\$421,165

# PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

<b>Net Pension Liability as of 2021</b>	<b>\$480,153</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,763
- Net Difference Between Projected and Actual Investment	745,727
- Change of Assumptions	(41,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(200,334)
Pension Expense/Income	199,021
Contributions	(202,549)
Total Activity in FY 2022	510,781
<b>Net Pension Liability as of 2022</b>	<b>\$990,934</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1191000  
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$63,304      Proportionate Share: 0.0000110

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$18,553	\$34,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$748	\$132
<b>Net Difference Between Projected and Actual</b>	4,281	0
<b>Change of Assumptions</b>	4,699	1,484
<b>Changes in Proportion and Differences Between</b>	171	8,313
<b>Total</b>	\$9,899	\$9,929

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,436
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,189)
<b>Total</b>	\$1,247

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,090

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$2,186)
<b>2024</b>	(124)
<b>2025</b>	(2,248)
<b>2026</b>	4,528
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$30)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,608	\$34,692	\$14,745

# PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

<b>Net Pension Liability as of 2021</b>	<b>\$18,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	351
- Net Difference Between Projected and Actual Investment	28,371
- Change of Assumptions	(1,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,789)
Pension Expense/Income	1,247
Contributions	(7,090)
Total Activity in FY 2022	16,139
<b>Net Pension Liability as of 2022</b>	<b>\$34,692</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1192000  
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,395,250      Proportionate Share: 0.0007637

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$988,333	\$2,408,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$51,938	\$9,160
<b>Net Difference Between Projected and Actual</b>	297,244	0
<b>Change of Assumptions</b>	326,230	103,047
<b>Changes in Proportion and Differences Between</b>	34,613	63,313
<b>Total</b>	\$710,025	\$175,520

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$307,969
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(33,546)
<b>Total</b>	\$274,423

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$492,267

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$76,095
<b>2024</b>	182,342
<b>2025</b>	(38,360)
<b>2026</b>	314,428
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$534,505

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,068,976	\$2,408,581	\$1,023,692

# PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

<b>Net Pension Liability as of 2021</b>	<b>\$988,333</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,708
- Net Difference Between Projected and Actual Investment	1,580,504
- Change of Assumptions	(51,957)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,837
Pension Expense/Income	274,423
Contributions	(492,267)
Total Activity in FY 2022	1,420,248
<b>Net Pension Liability as of 2022</b>	<b>\$2,408,581</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1193000  
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$544,964      Proportionate Share: 0.0000947

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$117,505	\$298,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,440	\$1,136
<b>Net Difference Between Projected and Actual</b>	36,859	0
<b>Change of Assumptions</b>	40,453	12,778
<b>Changes in Proportion and Differences Between</b>	13,759	1,785
<b>Total</b>	\$97,511	\$15,699

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,189
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,594
<b>Total</b>	\$44,783

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,867

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,356
<b>2024</b>	27,276
<b>2025</b>	(2,810)
<b>2026</b>	38,990
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$81,812

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$504,559	\$298,668	\$126,939

# PERF Net Pension Liability - Unaudited

## JASPER PUBLIC LIBRARY - 1193000

<b>Net Pension Liability as of 2021</b>	<b>\$117,505</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,631
- Net Difference Between Projected and Actual Investment	189,429
- Change of Assumptions	(5,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,224
Pension Expense/Income	44,783
Contributions	(60,867)
Total Activity in FY 2022	181,163
<b>Net Pension Liability as of 2022</b>	<b>\$298,668</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1194000  
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$195,551      Proportionate Share: 0.0000340

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$56,976	\$107,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,312	\$408
Net Difference Between Projected and Actual	13,233	0
Change of Assumptions	14,524	4,588
Changes in Proportion and Differences Between	432	20,622
<b>Total</b>	<b>\$30,501</b>	<b>\$25,618</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,294)
<b>Total</b>	<b>\$5,417</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,779

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,675)
2024	1,390
2025	(6,830)
2026	13,998
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,883</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,151	\$107,230	\$45,575

**PERF Net Pension Liability - Unaudited**  
**DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000**

<b>Net Pension Liability as of 2021</b>	<b>\$56,976</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,093
- Net Difference Between Projected and Actual Investment	87,211
- Change of Assumptions	(5,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,763)
Pension Expense/Income	5,417
Contributions	(21,779)
Total Activity in FY 2022	50,254
<b>Net Pension Liability as of 2022</b>	<b>\$107,230</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1196000  
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$1,056,852      Proportionate Share: 0.0001836

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$260,275	\$579,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,486	\$2,202
<b>Net Difference Between Projected and Actual</b>	71,460	0
<b>Change of Assumptions</b>	78,429	24,773
<b>Changes in Proportion and Differences Between</b>	60,955	28,979
<b>Total</b>	\$223,330	\$55,954

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$74,038
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	59,087
<b>Total</b>	\$133,125

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,282

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$73,558
<b>2024</b>	36,362
<b>2025</b>	(18,135)
<b>2026</b>	75,591
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$167,376

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$978,217	\$579,044	\$246,104

# PERF Net Pension Liability - Unaudited

## NORTHEAST SCHOOL CORPORATION - 1196000

<b>Net Pension Liability as of 2021</b>	<b>\$260,275</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,579
- Net Difference Between Projected and Actual Investment	409,403
- Change of Assumptions	(18,801)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,255)
Pension Expense/Income	133,125
Contributions	(118,282)
Total Activity in FY 2022	318,769
<b>Net Pension Liability as of 2022</b>	<b>\$579,044</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1197000  
 Submission Unit Name: CITY OF CLINTON

Wages: \$676,278      Proportionate Share: 0.0001175

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$163,428	\$370,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,991	\$1,409
<b>Net Difference Between Projected and Actual</b>	45,733	0
<b>Change of Assumptions</b>	50,193	15,854
<b>Changes in Proportion and Differences Between</b>	11,113	14,790
<b>Total</b>	\$115,030	\$32,053

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$47,383
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,380)
<b>Total</b>	\$46,003

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,743

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$15,544
<b>2024</b>	29,417
<b>2025</b>	(10,362)
<b>2026</b>	48,378
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$82,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$626,037	\$370,575	\$157,501

# PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

<b>Net Pension Liability as of 2021</b>	<b>\$163,428</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,255
- Net Difference Between Projected and Actual Investment	257,930
- Change of Assumptions	(11,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,141)
Pension Expense/Income	46,003
Contributions	(75,743)
Total Activity in FY 2022	207,147
<b>Net Pension Liability as of 2022</b>	<b>\$370,575</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1198000  
 Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$1,278,877      Proportionate Share: 0.000222

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$297,118	\$700,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,111	\$2,665
<b>Net Difference Between Projected and Actual</b>	86,484	0
<b>Change of Assumptions</b>	94,917	29,982
<b>Changes in Proportion and Differences Between</b>	2,449	20,307
<b>Total</b>	\$198,961	\$52,954

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$89,604
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,293)
<b>Total</b>	\$78,311

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,934

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$22,683
<b>2024</b>	47,792
<b>2025</b>	(15,951)
<b>2026</b>	91,483
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$146,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,183,876	\$700,781	\$297,845

**PERF Net Pension Liability - Unaudited**  
**CULVER COMMUNITY SCHOOLS CORPORATION - 1198000**

<b>Net Pension Liability as of 2021</b>	<b>\$297,118</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,217
- Net Difference Between Projected and Actual Investment	472,265
- Change of Assumptions	(17,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	584
Pension Expense/Income	78,311
Contributions	(137,934)
Total Activity in FY 2022	403,663
<b>Net Pension Liability as of 2022</b>	<b>\$700,781</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1199000  
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,369,270      Proportionate Share: 0.0002379

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$286,460	\$750,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,179	\$2,853
Net Difference Between Projected and Actual	92,595	0
Change of Assumptions	101,624	32,100
Changes in Proportion and Differences Between	42,586	10,326
<b>Total</b>	<b>\$252,984</b>	<b>\$45,279</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,260
<b>Total</b>	<b>\$149,195</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,352

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$41,639
2024	71,660
2025	(3,542)
2026	97,948
2027	0
Thereafter	0
<b>Total</b>	<b>\$207,705</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,267,526	\$750,297	\$318,890

# PERF Net Pension Liability - Unaudited

## SHERIDAN COMMUNITY SCHOOLS - 1199000

<b>Net Pension Liability as of 2021</b>	<b>\$286,460</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,248
- Net Difference Between Projected and Actual Investment	464,537
- Change of Assumptions	(10,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,432
Pension Expense/Income	149,195
Contributions	(153,352)
Total Activity in FY 2022	463,837
<b>Net Pension Liability as of 2022</b>	<b>\$750,297</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1200000  
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$432,153      Proportionate Share: 0.0000751

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$81,846	\$236,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,107	\$901
Net Difference Between Projected and Actual	29,230	0
Change of Assumptions	32,081	10,133
Changes in Proportion and Differences Between	24,919	18,478
<b>Total</b>	<b>\$91,337</b>	<b>\$29,512</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(579)
<b>Total</b>	<b>\$29,706</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,058

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,022
2024	21,070
2025	814
2026	30,919
2027	0
Thereafter	0
<b>Total</b>	<b>\$61,825</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$400,131	\$236,853	\$100,667

# PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

<b>Net Pension Liability as of 2021</b>	<b>\$81,846</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,041
- Net Difference Between Projected and Actual Investment	135,499
- Change of Assumptions	(837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,656
Pension Expense/Income	29,706
Contributions	(41,058)
Total Activity in FY 2022	155,007
<b>Net Pension Liability as of 2022</b>	<b>\$236,853</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1201000  
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$8,566,580 Proportionate Share: 0.0014885

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,774,552	\$4,694,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$101,230	\$17,854
<b>Net Difference Between Projected and Actual</b>	579,348	0
<b>Change of Assumptions</b>	635,844	200,846
<b>Changes in Proportion and Differences Between</b>	391,099	5,045
<b>Total</b>	\$1,707,521	\$223,745

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$600,252
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	259,281
<b>Total</b>	\$859,533

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$959,435

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$392,726
<b>2024</b>	493,409
<b>2025</b>	(15,196)
<b>2026</b>	612,837
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,483,776

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,930,693	\$4,694,479	\$1,995,241

**PERF Net Pension Liability - Unaudited**  
**SEYMOUR COMMUNITY SCHOOLS - 1201000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,774,552</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,114
- Net Difference Between Projected and Actual Investment	2,883,442
- Change of Assumptions	(59,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	137,288
Pension Expense/Income	859,533
Contributions	(959,435)
Total Activity in FY 2022	2,919,927
<b>Net Pension Liability as of 2022</b>	<b>\$4,694,479</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1202000  
 Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$2,898,969 Proportionate Share: 0.0005037

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$655,950	\$1,588,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,256	\$6,042
Net Difference Between Projected and Actual	196,048	0
Change of Assumptions	215,166	67,965
Changes in Proportion and Differences Between	28,868	12,206
<b>Total</b>	<b>\$474,338</b>	<b>\$86,213</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,842)
<b>Total</b>	<b>\$196,280</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,672

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$70,482
2024	137,172
2025	(26,909)
2026	207,380
2027	0
Thereafter	0
<b>Total</b>	<b>\$388,125</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,683,702	\$1,588,585	\$675,178

# PERF Net Pension Liability - Unaudited

## NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

<b>Net Pension Liability as of 2021</b>	<b>\$655,950</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,876
- Net Difference Between Projected and Actual Investment	1,047,739
- Change of Assumptions	(35,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,819
Pension Expense/Income	196,280
Contributions	(324,672)
Total Activity in FY 2022	932,635
<b>Net Pension Liability as of 2022</b>	<b>\$1,588,585</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1203000  
 Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$184,385      Proportionate Share: 0.0000320

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$45,002	\$100,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,176	\$384
Net Difference Between Projected and Actual	12,455	0
Change of Assumptions	13,669	4,318
Changes in Proportion and Differences Between	1,075	4,389
<b>Total</b>	<b>\$29,375</b>	<b>\$9,091</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,012)
<b>Total</b>	<b>\$9,892</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,328

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,454
2024	6,731
2025	(3,075)
2026	13,174
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,284</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$170,495	\$100,923	\$42,894

**PERF Net Pension Liability - Unaudited**  
**CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000**

<b>Net Pension Liability as of 2021</b>	<b>\$45,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,152
- Net Difference Between Projected and Actual Investment	70,886
- Change of Assumptions	(3,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,504)
Pension Expense/Income	9,892
Contributions	(20,328)
Total Activity in FY 2022	55,921
<b>Net Pension Liability as of 2022</b>	<b>\$100,923</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1204000  
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,375      Proportionate Share: 0.0000022

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,026	\$6,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150	\$26
Net Difference Between Projected and Actual	856	0
Change of Assumptions	940	297
Changes in Proportion and Differences Between	12	363
<b>Total</b>	<b>\$1,958</b>	<b>\$686</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(151)
<b>Total</b>	<b>\$736</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,386

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$143
2024	408
2025	(186)
2026	907
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,272</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,722	\$6,938	\$2,949

# PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

<b>Net Pension Liability as of 2021</b>	<b>\$3,026</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80
- Net Difference Between Projected and Actual Investment	4,786
- Change of Assumptions	(199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105)
Pension Expense/Income	736
Contributions	(1,386)
Total Activity in FY 2022	3,912
<b>Net Pension Liability as of 2022</b>	<b>\$6,938</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1206000  
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$38,790      Proportionate Share: 0.0000067

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,948	\$21,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$456	\$80
Net Difference Between Projected and Actual	2,608	0
Change of Assumptions	2,862	904
Changes in Proportion and Differences Between	115	209
<b>Total</b>	<b>\$6,041</b>	<b>\$1,193</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29)
<b>Total</b>	<b>\$2,673</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,344

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$880
2024	1,649
2025	(441)
2026	2,760
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,848</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,697	\$21,131	\$8,981

# PERF Net Pension Liability - Unaudited

## WARREN PUBLIC LIBRARY - 1206000

<b>Net Pension Liability as of 2021</b>	<b>\$8,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249
- Net Difference Between Projected and Actual Investment	14,226
- Change of Assumptions	(533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88)
Pension Expense/Income	2,673
Contributions	(4,344)
Total Activity in FY 2022	12,183
<b>Net Pension Liability as of 2022</b>	<b>\$21,131</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1208000  
 Submission Unit Name: CITY OF GARRETT

Wages: \$2,189,002      Proportionate Share: 0.0003804

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$509,496	\$1,199,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,870	\$4,563
<b>Net Difference Between Projected and Actual</b>	148,058	0
<b>Change of Assumptions</b>	162,496	51,328
<b>Changes in Proportion and Differences Between</b>	21,272	15,177
<b>Total</b>	\$357,696	\$71,068

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$153,400
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	19,043
<b>Total</b>	\$172,443

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,168

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$59,631
<b>2024</b>	96,248
<b>2025</b>	(25,867)
<b>2026</b>	156,616
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$286,628

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,026,762	\$1,199,718	\$509,902

# PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

<b>Net Pension Liability as of 2021</b>	<b>\$509,496</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,054
- Net Difference Between Projected and Actual Investment	809,592
- Change of Assumptions	(30,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,029)
Pension Expense/Income	172,443
Contributions	(245,168)
Total Activity in FY 2022	690,222
<b>Net Pension Liability as of 2022</b>	<b>\$1,199,718</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1209000  
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$133,104      Proportionate Share: 0.0000231

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$31,054	\$72,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,571	\$277
Net Difference Between Projected and Actual	8,991	0
Change of Assumptions	9,868	3,117
Changes in Proportion and Differences Between	372	7,579
<b>Total</b>	<b>\$20,802</b>	<b>\$10,973</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,121)
<b>Total</b>	<b>\$1,194</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,908

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$928)
2024	2,859
2025	(1,612)
2026	9,510
2027	0
Thereafter	0
<b>Total</b>	<b>\$9,829</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,076	\$72,854	\$30,964

# PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

<b>Net Pension Liability as of 2021</b>	<b>\$31,054</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	852
- Net Difference Between Projected and Actual Investment	49,312
- Change of Assumptions	(1,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,244
Pension Expense/Income	1,194
Contributions	(14,908)
Total Activity in FY 2022	41,800
<b>Net Pension Liability as of 2022</b>	<b>\$72,854</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1210000  
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,277,094      Proportionate Share: 0.0002219

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$300,013	\$699,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,091	\$2,662
Net Difference Between Projected and Actual	86,367	0
Change of Assumptions	94,789	29,941
Changes in Proportion and Differences Between	6,570	48,048
<b>Total</b>	<b>\$202,817</b>	<b>\$80,651</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,865)
<b>Total</b>	<b>\$52,618</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,034

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$10,694
2024	36,300
2025	(16,188)
2026	91,360
2027	0
Thereafter	0
<b>Total</b>	<b>\$122,166</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,182,278	\$699,835	\$297,443

**PERF Net Pension Liability - Unaudited**  
**PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000**

<b>Net Pension Liability as of 2021</b>	<b>\$300,013</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,158
- Net Difference Between Projected and Actual Investment	475,907
- Change of Assumptions	(18,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,845
Pension Expense/Income	52,618
Contributions	(143,034)
Total Activity in FY 2022	399,822
<b>Net Pension Liability as of 2022</b>	<b>\$699,835</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1212000  
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$573,266      Proportionate Share: 0.0000996

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$143,559	\$314,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,774	\$1,195
<b>Net Difference Between Projected and Actual</b>	38,766	0
<b>Change of Assumptions</b>	42,546	13,439
<b>Changes in Proportion and Differences Between</b>	4,273	18,752
<b>Total</b>	\$92,359	\$33,386

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$40,165
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,830)
<b>Total</b>	\$35,335

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,206

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$9,408
<b>2024</b>	19,316
<b>2025</b>	(10,758)
<b>2026</b>	41,007
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$58,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$530,666	\$314,122	\$133,508

# PERF Net Pension Liability - Unaudited

## TOWN OF CAMBRIDGE CITY - 1212000

<b>Net Pension Liability as of 2021</b>	<b>\$143,559</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,535
- Net Difference Between Projected and Actual Investment	225,164
- Change of Assumptions	(10,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,407)
Pension Expense/Income	35,335
Contributions	(64,206)
Total Activity in FY 2022	170,563
<b>Net Pension Liability as of 2022</b>	<b>\$314,122</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1212001

Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$115,976      Proportionate Share: 0.0000202

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,264	\$63,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,374	\$242
<b>Net Difference Between Projected and Actual</b>	7,862	0
<b>Change of Assumptions</b>	8,629	2,726
<b>Changes in Proportion and Differences Between</b>	2,207	5,442
<b>Total</b>	\$20,072	\$8,410

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,146
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,649)
<b>Total</b>	\$5,497

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,989

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$954)
<b>2024</b>	4,976
<b>2025</b>	(676)
<b>2026</b>	8,316
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,662

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$107,625	\$63,707	\$27,077

# PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

<b>Net Pension Liability as of 2021</b>	<b>\$25,264</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	772
- Net Difference Between Projected and Actual Investment	40,665
- Change of Assumptions	(1,130)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,628
Pension Expense/Income	5,497
Contributions	(12,989)
Total Activity in FY 2022	38,443
<b>Net Pension Liability as of 2022</b>	<b>\$63,707</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1213000  
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$246,671      Proportionate Share: 0.0000429

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$55,660	\$135,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,918	\$515
Net Difference Between Projected and Actual	16,697	0
Change of Assumptions	18,326	5,789
Changes in Proportion and Differences Between	1,796	8,754
<b>Total</b>	<b>\$39,737</b>	<b>\$15,058</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,370)
<b>Total</b>	<b>\$15,930</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,627

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$460)
2024	9,692
2025	(2,215)
2026	17,662
2027	0
Thereafter	0
<b>Total</b>	<b>\$24,679</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$228,570	\$135,299	\$57,505

# PERF Net Pension Liability - Unaudited

## TOWN OF BOSWELL - 1213000

<b>Net Pension Liability as of 2021</b>	<b>\$55,660</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,610
- Net Difference Between Projected and Actual Investment	88,967
- Change of Assumptions	(2,959)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,718
Pension Expense/Income	15,930
Contributions	(27,627)
Total Activity in FY 2022	79,639
<b>Net Pension Liability as of 2022</b>	<b>\$135,299</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1214000  
 Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$55,825      Proportionate Share: 0.0000097

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$12,237	\$30,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$660	\$116
Net Difference Between Projected and Actual	3,775	0
Change of Assumptions	4,144	1,309
Changes in Proportion and Differences Between	2,521	1,264
<b>Total</b>	<b>\$11,100</b>	<b>\$2,689</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,031)
<b>Total</b>	<b>\$2,881</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,252

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,302
2024	3,480
2025	(365)
2026	3,994
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,411</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,681	\$30,592	\$13,002

**PERF Net Pension Liability - Unaudited**  
**GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000**

<b>Net Pension Liability as of 2021</b>	<b>\$12,237</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	369
- Net Difference Between Projected and Actual Investment	19,664
- Change of Assumptions	(571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,264
Pension Expense/Income	2,881
Contributions	(6,252)
Total Activity in FY 2022	18,355
<b>Net Pension Liability as of 2022</b>	<b>\$30,592</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1215000  
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$9,313,373      Proportionate Share: 0.0016183

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,972,061	\$5,103,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,057	\$19,411
Net Difference Between Projected and Actual	629,869	0
Change of Assumptions	691,290	218,360
Changes in Proportion and Differences Between	288,813	6,949
<b>Total</b>	<b>\$1,720,029</b>	<b>\$244,720</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$652,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(60,858)
<b>Total</b>	<b>\$591,737</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,038,027

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$343,923
2024	499,410
2025	(34,302)
2026	666,278
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,475,309</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,622,265	\$5,103,846	\$2,169,229

# PERF Net Pension Liability - Unaudited

## TOWN OF PLAINFIELD - 1215000

<b>Net Pension Liability as of 2021</b>	<b>\$1,972,061</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,572
- Net Difference Between Projected and Actual Investment	3,190,410
- Change of Assumptions	(76,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	401,161
Pension Expense/Income	591,737
Contributions	(1,038,027)
Total Activity in FY 2022	3,131,785
<b>Net Pension Liability as of 2022</b>	<b>\$5,103,846</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1216000  
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$101,138      Proportionate Share: 0.0000176

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$23,027	\$55,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,197	\$211
Net Difference Between Projected and Actual	6,850	0
Change of Assumptions	7,518	2,375
Changes in Proportion and Differences Between	4,848	75
<b>Total</b>	<b>\$20,413</b>	<b>\$2,661</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,021)
<b>Total</b>	<b>\$4,076</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,327

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,725
2024	4,768
2025	(986)
2026	7,245
2027	0
Thereafter	0
<b>Total</b>	<b>\$17,752</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,772	\$55,507	\$23,592

# PERF Net Pension Liability - Unaudited

## WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

<b>Net Pension Liability as of 2021</b>	<b>\$23,027</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	658
- Net Difference Between Projected and Actual Investment	36,749
- Change of Assumptions	(1,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,592
Pension Expense/Income	4,076
Contributions	(11,327)
Total Activity in FY 2022	32,480
<b>Net Pension Liability as of 2022</b>	<b>\$55,507</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1217000  
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$2,182,314      Proportionate Share: 0.0003792

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$494,232	\$1,195,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,789	\$4,548
<b>Net Difference Between Projected and Actual</b>	147,591	0
<b>Change of Assumptions</b>	161,983	51,166
<b>Changes in Proportion and Differences Between</b>	56,067	1,645
<b>Total</b>	\$391,430	\$57,359

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$152,916
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	30,522
<b>Total</b>	\$183,438

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,419

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$86,620
<b>2024</b>	111,750
<b>2025</b>	(20,422)
<b>2026</b>	156,123
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$334,071

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,020,369	\$1,195,933	\$508,294

# PERF Net Pension Liability - Unaudited

## CARMEL PUBLIC LIBRARY - 1217000

<b>Net Pension Liability as of 2021</b>	<b>\$494,232</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,205
- Net Difference Between Projected and Actual Investment	789,307
- Change of Assumptions	(26,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,059)
Pension Expense/Income	183,438
Contributions	(244,419)
Total Activity in FY 2022	701,701
<b>Net Pension Liability as of 2022</b>	<b>\$1,195,933</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1218000  
 Submission Unit Name: CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY - 1218000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1221000  
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$5,936,256      Proportionate Share: 0.0010315

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,362,034	\$3,253,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$70,150	\$12,372
<b>Net Difference Between Projected and Actual</b>	401,477	0
<b>Change of Assumptions</b>	440,627	139,182
<b>Changes in Proportion and Differences Between</b>	11,184	53,063
<b>Total</b>	\$923,438	\$204,617

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$415,962
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(39,885)
<b>Total</b>	\$376,077

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$661,193

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$104,304
<b>2024</b>	253,019
<b>2025</b>	(63,187)
<b>2026</b>	424,685
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$718,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,495,808	\$3,253,178	\$1,382,661

**PERF Net Pension Liability - Unaudited**  
**GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,362,034</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,389
- Net Difference Between Projected and Actual Investment	2,169,954
- Change of Assumptions	(77,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,645
Pension Expense/Income	376,077
Contributions	(661,193)
Total Activity in FY 2022	1,891,144
<b>Net Pension Liability as of 2022</b>	<b>\$3,253,178</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1222000  
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$2,175,348      Proportionate Share: 0.0003780

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$481,337	\$1,192,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,707	\$4,534
Net Difference Between Projected and Actual	147,124	0
Change of Assumptions	161,471	51,004
Changes in Proportion and Differences Between	42,978	16,562
<b>Total</b>	<b>\$377,280</b>	<b>\$72,100</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,169)
<b>Total</b>	<b>\$151,263</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,535

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,240
2024	111,239
2025	(15,928)
2026	155,629
2027	0
Thereafter	0
<b>Total</b>	<b>\$305,180</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,013,975	\$1,192,148	\$506,685

# PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

<b>Net Pension Liability as of 2021</b>	<b>\$481,337</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,321
- Net Difference Between Projected and Actual Investment	772,096
- Change of Assumptions	(23,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,198
Pension Expense/Income	151,263
Contributions	(243,535)
Total Activity in FY 2022	710,811
<b>Net Pension Liability as of 2022</b>	<b>\$1,192,148</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1223000  
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$5,027,492      Proportionate Share: 0.0008736

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,039,257	\$2,755,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$59,412	\$10,478
<b>Net Difference Between Projected and Actual</b>	340,019	0
<b>Change of Assumptions</b>	373,176	117,876
<b>Changes in Proportion and Differences Between</b>	277,215	3,984
<b>Total</b>	\$1,049,822	\$132,338

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$352,288
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	181,348
<b>Total</b>	\$533,636

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$563,062

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$264,129
<b>2024</b>	301,729
<b>2025</b>	(8,049)
<b>2026</b>	359,675
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$917,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,654,520	\$2,755,188	\$1,171,006

# PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

<b>Net Pension Liability as of 2021</b>	<b>\$1,039,257</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,139
- Net Difference Between Projected and Actual Investment	1,689,399
- Change of Assumptions	(34,016)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,835
Pension Expense/Income	533,636
Contributions	(563,062)
Total Activity in FY 2022	1,715,931
<b>Net Pension Liability as of 2022</b>	<b>\$2,755,188</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1224000  
 Submission Unit Name: BROWN COUNTY

Wages: \$4,827,740      Proportionate Share: 0.0008389

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,069,258	\$2,645,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$57,052	\$10,062
<b>Net Difference Between Projected and Actual</b>	326,514	0
<b>Change of Assumptions</b>	358,354	113,194
<b>Changes in Proportion and Differences Between</b>	50,804	41,513
<b>Total</b>	\$792,724	\$164,769

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$338,294
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,487
<b>Total</b>	\$359,781

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$520,760

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$103,184
<b>2024</b>	218,997
<b>2025</b>	(39,615)
<b>2026</b>	345,389
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$627,955

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,469,640	\$2,645,750	\$1,124,493

# PERF Net Pension Liability - Unaudited

## BROWN COUNTY - 1224000

<b>Net Pension Liability as of 2021</b>	<b>\$1,069,258</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,768
- Net Difference Between Projected and Actual Investment	1,714,848
- Change of Assumptions	(52,508)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,363
Pension Expense/Income	359,781
Contributions	(520,760)
Total Activity in FY 2022	1,576,492
<b>Net Pension Liability as of 2022</b>	<b>\$2,645,750</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1224001  
 Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$119,734      Proportionate Share: 0.0000208

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$28,028	\$65,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,415	\$249
Net Difference Between Projected and Actual	8,096	0
Change of Assumptions	8,885	2,807
Changes in Proportion and Differences Between	323	6,116
<b>Total</b>	<b>\$18,719</b>	<b>\$9,172</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,967)
<b>Total</b>	<b>\$6,421</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,410

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$240)
2024	2,701
2025	(1,479)
2026	8,565
2027	0
Thereafter	0
<b>Total</b>	<b>\$9,547</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,822	\$65,600	\$27,881

# PERF Net Pension Liability - Unaudited

## BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

<b>Net Pension Liability as of 2021</b>	<b>\$28,028</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	767
- Net Difference Between Projected and Actual Investment	44,487
- Change of Assumptions	(1,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,031
Pension Expense/Income	6,421
Contributions	(13,410)
Total Activity in FY 2022	37,572
<b>Net Pension Liability as of 2022</b>	<b>\$65,600</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1225000  
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$6,896,140      Proportionate Share: 0.0011982

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,595,202	\$3,778,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$81,487	\$14,372
<b>Net Difference Between Projected and Actual</b>	466,359	0
<b>Change of Assumptions</b>	511,836	161,675
<b>Changes in Proportion and Differences Between</b>	37,099	36,042
<b>Total</b>	\$1,096,781	\$212,089

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$483,186
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	156,684
<b>Total</b>	\$639,870

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$772,276

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$172,420
<b>2024</b>	296,649
<b>2025</b>	(77,694)
<b>2026</b>	493,317
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$884,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,383,982	\$3,778,922	\$1,606,112

# PERF Net Pension Liability - Unaudited

## WASHINGTON COUNTY - 1225000

<b>Net Pension Liability as of 2021</b>	<b>\$1,595,202</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,405
- Net Difference Between Projected and Actual Investment	2,537,583
- Change of Assumptions	(93,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(171,939)
Pension Expense/Income	639,870
Contributions	(772,276)
Total Activity in FY 2022	2,183,720
<b>Net Pension Liability as of 2022</b>	<b>\$3,778,922</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1226000  
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$72,526      Proportionate Share: 0.0000126

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,448	\$39,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$857	\$151
<b>Net Difference Between Projected and Actual</b>	4,904	0
<b>Change of Assumptions</b>	5,382	1,700
<b>Changes in Proportion and Differences Between</b>	391	295
<b>Total</b>	\$11,534	\$2,146

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,081
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(64)
<b>Total</b>	\$5,017

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,123

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,607
<b>2024</b>	3,281
<b>2025</b>	(688)
<b>2026</b>	5,188
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$9,388

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,133	\$39,738	\$16,890

# PERF Net Pension Liability - Unaudited

## KENTLAND PUBLIC LIBRARY - 1226000

<b>Net Pension Liability as of 2021</b>	<b>\$16,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	471
- Net Difference Between Projected and Actual Investment	26,260
- Change of Assumptions	(897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	562
Pension Expense/Income	5,017
Contributions	(8,123)
Total Activity in FY 2022	23,290
<b>Net Pension Liability as of 2022</b>	<b>\$39,738</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1227000  
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$881,972      Proportionate Share: 0.0001532

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$183,298	\$483,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,419	\$1,838
<b>Net Difference Between Projected and Actual</b>	59,628	0
<b>Change of Assumptions</b>	65,443	20,672
<b>Changes in Proportion and Differences Between</b>	62,908	534
<b>Total</b>	\$198,398	\$23,044

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$61,779
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,412
<b>Total</b>	\$86,191

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,777

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$54,440
<b>2024</b>	59,654
<b>2025</b>	(1,815)
<b>2026</b>	63,075
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$175,354

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$816,246	\$483,167	\$205,355

# PERF Net Pension Liability - Unaudited

## HAMILTON COMMUNITY SCHOOLS - 1227000

<b>Net Pension Liability as of 2021</b>	<b>\$183,298</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,972
- Net Difference Between Projected and Actual Investment	297,623
- Change of Assumptions	(6,257)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,117
Pension Expense/Income	86,191
Contributions	(98,777)
Total Activity in FY 2022	299,869
<b>Net Pension Liability as of 2022</b>	<b>\$483,167</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1228000  
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$678,205      Proportionate Share: 0.0001178

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$146,322	\$371,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,011	\$1,413
<b>Net Difference Between Projected and Actual</b>	45,850	0
<b>Change of Assumptions</b>	50,321	15,895
<b>Changes in Proportion and Differences Between</b>	29,435	41,458
<b>Total</b>	\$133,617	\$58,766

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$47,504
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,897
<b>Total</b>	\$58,401

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,958

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,624
<b>2024</b>	16,233
<b>2025</b>	(3,506)
<b>2026</b>	48,500
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$74,851

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$627,636	\$371,521	\$157,903

# PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

<b>Net Pension Liability as of 2021</b>	<b>\$146,322</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,515
- Net Difference Between Projected and Actual Investment	235,836
- Change of Assumptions	(6,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,713
Pension Expense/Income	58,401
Contributions	(75,958)
Total Activity in FY 2022	225,199
<b>Net Pension Liability as of 2022</b>	<b>\$371,521</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1229000  
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$813,527 Proportionate Share: 0.0001414

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$171,981	\$445,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,616	\$1,696
<b>Net Difference Between Projected and Actual</b>	55,035	0
<b>Change of Assumptions</b>	60,402	19,079
<b>Changes in Proportion and Differences Between</b>	37,186	500
<b>Total</b>	\$162,239	\$21,275

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$57,021
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,611
<b>Total</b>	\$81,632

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,113

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$36,538
<b>2024</b>	48,998
<b>2025</b>	(2,787)
<b>2026</b>	58,215
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$140,964

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$753,376	\$445,952	\$189,538

**PERF Net Pension Liability - Unaudited**  
**PIONEER REGIONAL SCHOOL CORPORATION - 1229000**

<b>Net Pension Liability as of 2021</b>	<b>\$171,981</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,472
- Net Difference Between Projected and Actual Investment	278,337
- Change of Assumptions	(6,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,198
Pension Expense/Income	81,632
Contributions	(91,113)
Total Activity in FY 2022	273,971
<b>Net Pension Liability as of 2022</b>	<b>\$445,952</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1230000  
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$337,521      Proportionate Share: 0.0000586

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$83,425	\$184,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,985	\$703
Net Difference Between Projected and Actual	22,808	0
Change of Assumptions	25,032	7,907
Changes in Proportion and Differences Between	0	23,032
<b>Total</b>	<b>\$51,825</b>	<b>\$31,642</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,781)
<b>Total</b>	<b>\$10,850</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,067

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,235)
2024	6,941
2025	(6,649)
2026	24,126
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,183</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$312,219	\$184,815	\$78,550

# PERF Net Pension Liability - Unaudited

## KNOX COUNTY PUBLIC LIBRARY - 1230000

<b>Net Pension Liability as of 2021</b>	<b>\$83,425</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,095
- Net Difference Between Projected and Actual Investment	131,127
- Change of Assumptions	(6,099)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,516)
Pension Expense/Income	10,850
Contributions	(34,067)
Total Activity in FY 2022	101,390
<b>Net Pension Liability as of 2022</b>	<b>\$184,815</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1231000  
 Submission Unit Name: BEECH GROVE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## BEECH GROVE PUBLIC LIBRARY - 1231000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1232000  
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$52,576      Proportionate Share: 0.0000091

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,237	\$28,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$619	\$109
<b>Net Difference Between Projected and Actual</b>	3,542	0
<b>Change of Assumptions</b>	3,887	1,228
<b>Changes in Proportion and Differences Between</b>	151	662
<b>Total</b>	\$8,199	\$1,999

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,670
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(294)
<b>Total</b>	\$3,376

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,888

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$900
<b>2024</b>	2,186
<b>2025</b>	(632)
<b>2026</b>	3,746
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,485	\$28,700	\$12,198

# PERF Net Pension Liability - Unaudited

## TOWN OF OAKTOWN - 1232000

<b>Net Pension Liability as of 2021</b>	<b>\$12,237</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335
- Net Difference Between Projected and Actual Investment	19,431
- Change of Assumptions	(747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44)
Pension Expense/Income	3,376
Contributions	(5,888)
Total Activity in FY 2022	16,463
<b>Net Pension Liability as of 2022</b>	<b>\$28,700</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1233000  
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,466,584      Proportionate Share: 0.0004286

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$560,288	\$1,351,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$29,148	\$5,141
<b>Net Difference Between Projected and Actual</b>	166,818	0
<b>Change of Assumptions</b>	183,085	57,832
<b>Changes in Proportion and Differences Between</b>	10,275	37,681
<b>Total</b>	\$389,326	\$100,654

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$172,837
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(54,643)
<b>Total</b>	\$118,194

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$274,219

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$29,527
<b>2024</b>	106,820
<b>2025</b>	(24,135)
<b>2026</b>	176,460
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$288,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,283,571	\$1,351,732	\$574,511

# PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

<b>Net Pension Liability as of 2021</b>	<b>\$560,288</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,031
- Net Difference Between Projected and Actual Investment	894,301
- Change of Assumptions	(30,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,862
Pension Expense/Income	118,194
Contributions	(274,219)
Total Activity in FY 2022	791,444
<b>Net Pension Liability as of 2022</b>	<b>\$1,351,732</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1234000  
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$26,868      Proportionate Share: 0.0000047

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,184	\$14,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$320	\$56
<b>Net Difference Between Projected and Actual</b>	1,829	0
<b>Change of Assumptions</b>	2,008	634
<b>Changes in Proportion and Differences Between</b>	217	344
<b>Total</b>	\$4,374	\$1,034

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,895
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	395
<b>Total</b>	\$2,290

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,009

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$418
<b>2024</b>	1,267
<b>2025</b>	(281)
<b>2026</b>	1,936
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,340

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,041	\$14,823	\$6,300

**PERF Net Pension Liability - Unaudited**  
**UNION TOWNSHIP, WHITLEY COUNTY - 1234000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,184</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	175
- Net Difference Between Projected and Actual Investment	9,859
- Change of Assumptions	(348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(328)
Pension Expense/Income	2,290
Contributions	(3,009)
Total Activity in FY 2022	8,639
<b>Net Pension Liability as of 2022</b>	<b>\$14,823</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1235000  
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$921)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,370	2,830
<b>Total</b>	<b>\$1,370</b>	<b>\$2,830</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,310)
2024	(513)
2025	363
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$1,460)</b>

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

**PERF Net Pension Liability - Unaudited**  
**HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000**

<b>Net Pension Liability as of 2021</b>	<b>(\$921)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14
- Net Difference Between Projected and Actual Investment	(1,196)
- Change of Assumptions	256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,358
Pension Expense/Income	(1,511)
Contributions	0
Total Activity in FY 2022	921
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1236000  
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$363,487      Proportionate Share: 0.0000632

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$88,425	\$199,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,298	\$758
<b>Net Difference Between Projected and Actual</b>	24,598	0
<b>Change of Assumptions</b>	26,997	8,528
<b>Changes in Proportion and Differences Between</b>	948	14,524
<b>Total</b>	\$56,841	\$23,810

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,486
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(14,406)
<b>Total</b>	\$11,080

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,711

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,628
<b>2024</b>	11,168
<b>2025</b>	(5,785)
<b>2026</b>	26,020
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$33,031

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$336,728	\$199,322	\$84,716

**PERF Net Pension Liability - Unaudited**  
**FRANKLIN TOWNSHIP, MARION COUNTY - 1236000**

<b>Net Pension Liability as of 2021</b>	<b>\$88,425</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,282
- Net Difference Between Projected and Actual Investment	139,410
- Change of Assumptions	(6,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,983
Pension Expense/Income	11,080
Contributions	(40,711)
Total Activity in FY 2022	110,897
<b>Net Pension Liability as of 2022</b>	<b>\$199,322</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1238000  
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$1,041,947      Proportionate Share: 0.0001810

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$221,984	\$570,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,309	\$2,171
<b>Net Difference Between Projected and Actual</b>	70,448	0
<b>Change of Assumptions</b>	77,318	24,423
<b>Changes in Proportion and Differences Between</b>	23,790	65,754
<b>Total</b>	\$183,865	\$92,348

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$72,990
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(54,654)
<b>Total</b>	\$18,336

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,257

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$15,393)
<b>2024</b>	37,338
<b>2025</b>	(4,947)
<b>2026</b>	74,519
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$91,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$964,364	\$570,844	\$242,619

# PERF Net Pension Liability - Unaudited

## WESTERN WAYNE SCHOOLS - 1238000

<b>Net Pension Liability as of 2021</b>	<b>\$221,984</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,978
- Net Difference Between Projected and Actual Investment	358,673
- Change of Assumptions	(8,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,032
Pension Expense/Income	18,336
Contributions	(113,257)
Total Activity in FY 2022	348,860
<b>Net Pension Liability as of 2022</b>	<b>\$570,844</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1239000  
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$897,932      Proportionate Share: 0.0001560

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$195,535	\$491,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,609	\$1,871
<b>Net Difference Between Projected and Actual</b>	60,718	0
<b>Change of Assumptions</b>	66,639	21,049
<b>Changes in Proportion and Differences Between</b>	16,651	19,196
<b>Total</b>	\$154,617	\$42,116

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$62,908
<b>Specific Liabilities of Individual Employers</b>	\$18,519
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,826)
<b>Total</b>	\$67,601

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,087

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,715
<b>2024</b>	40,898
<b>2025</b>	(5,341)
<b>2026</b>	64,229
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$112,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$831,164	\$491,998	\$209,108

# PERF Net Pension Liability - Unaudited

## HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

<b>Net Pension Liability as of 2021</b>	<b>\$195,535</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,954
- Net Difference Between Projected and Actual Investment	314,602
- Change of Assumptions	(8,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,237
Pension Expense/Income	67,601
Contributions	(119,087)
Total Activity in FY 2022	296,463
<b>Net Pension Liability as of 2022</b>	<b>\$491,998</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1240000  
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$32,400      Proportionate Share: 0.0000056

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$7,500	\$17,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$381	\$67
Net Difference Between Projected and Actual	2,180	0
Change of Assumptions	2,392	756
Changes in Proportion and Differences Between	254	718
<b>Total</b>	<b>\$5,207</b>	<b>\$1,541</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,258
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(283)
<b>Total</b>	<b>\$1,975</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,629

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$308
2024	1,430
2025	(377)
2026	2,305
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,666</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,837	\$17,661	\$7,506

**PERF Net Pension Liability - Unaudited**  
**JACKSON TOWNSHIP, WAYNE COUNTY - 1240000**

<b>Net Pension Liability as of 2021</b>	<b>\$7,500</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207
- Net Difference Between Projected and Actual Investment	11,918
- Change of Assumptions	(452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142
Pension Expense/Income	1,975
Contributions	(3,629)
Total Activity in FY 2022	10,161
<b>Net Pension Liability as of 2022</b>	<b>\$17,661</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1241000  
 Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,523,608      Proportionate Share: 0.0002647

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$343,568	\$834,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,002	\$3,175
<b>Net Difference Between Projected and Actual</b>	103,026	0
<b>Change of Assumptions</b>	113,072	35,716
<b>Changes in Proportion and Differences Between</b>	10,964	14,680
<b>Total</b>	\$245,064	\$53,571

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$106,743
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(754)
<b>Total</b>	\$105,989

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,644

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$31,585
<b>2024</b>	64,615
<b>2025</b>	(13,689)
<b>2026</b>	108,982
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$191,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,410,315	\$834,819	\$354,814

**PERF Net Pension Liability - Unaudited**  
**CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000**

<b>Net Pension Liability as of 2021</b>	<b>\$343,568</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,936
- Net Difference Between Projected and Actual Investment	549,117
- Change of Assumptions	(18,289)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,142
Pension Expense/Income	105,989
Contributions	(170,644)
Total Activity in FY 2022	491,251
<b>Net Pension Liability as of 2022</b>	<b>\$834,819</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1242000  
 Submission Unit Name: TOWN OF GENEVA

Wages: \$368,166      Proportionate Share: 0.0000640

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$86,056	\$201,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,353	\$768
Net Difference Between Projected and Actual	24,910	0
Change of Assumptions	27,339	8,636
Changes in Proportion and Differences Between	962	18,296
<b>Total</b>	<b>\$57,564</b>	<b>\$27,700</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,809
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,143)
<b>Total</b>	<b>\$11,666</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,235

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,932)
2024	12,930
2025	(4,484)
2026	26,350
2027	0
Thereafter	0
<b>Total</b>	<b>\$29,864</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$340,991	\$201,845	\$85,788

# PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

<b>Net Pension Liability as of 2021</b>	<b>\$86,056</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,360
- Net Difference Between Projected and Actual Investment	136,646
- Change of Assumptions	(5,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,606
Pension Expense/Income	11,666
Contributions	(41,235)
Total Activity in FY 2022	115,789
<b>Net Pension Liability as of 2022</b>	<b>\$201,845</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1243000  
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$1,997,635      Proportionate Share: 0.0003471

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$436,861	\$1,094,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$23,606	\$4,163
<b>Net Difference Between Projected and Actual</b>	135,097	0
<b>Change of Assumptions</b>	148,271	46,835
<b>Changes in Proportion and Differences Between</b>	46,752	6,794
<b>Total</b>	\$353,726	\$57,792

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$139,971
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,107
<b>Total</b>	\$166,078

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,735

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$60,825
<b>2024</b>	104,797
<b>2025</b>	(12,595)
<b>2026</b>	142,907
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$295,934

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,849,341	\$1,094,695	\$465,266

# PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT - 1243000

<b>Net Pension Liability as of 2021</b>	<b>\$436,861</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,224
- Net Difference Between Projected and Actual Investment	702,322
- Change of Assumptions	(20,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,126
Pension Expense/Income	166,078
Contributions	(223,735)
Total Activity in FY 2022	657,834
<b>Net Pension Liability as of 2022</b>	<b>\$1,094,695</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1243001  
 Submission Unit Name: CITY OF LOGANSPORT-UTILITIES

Wages: \$6,507,256      Proportionate Share: 0.0011307

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,510,856	\$3,566,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$76,897	\$13,562
<b>Net Difference Between Projected and Actual</b>	440,087	0
<b>Change of Assumptions</b>	483,002	152,567
<b>Changes in Proportion and Differences Between</b>	110,144	55,022
<b>Total</b>	\$1,110,130	\$221,151

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$455,966
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	55,947
<b>Total</b>	\$511,913

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$717,546

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$197,426
<b>2024</b>	303,705
<b>2025</b>	(77,679)
<b>2026</b>	465,527
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$888,979

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,024,343	\$3,566,038	\$1,515,632

# PERF Net Pension Liability - Unaudited

## CITY OF LOGANSPORT-UTILITIES - 1243001

<b>Net Pension Liability as of 2021</b>	<b>\$1,510,856</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,826
- Net Difference Between Projected and Actual Investment	2,401,796
- Change of Assumptions	(90,169)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,638)
Pension Expense/Income	511,913
Contributions	(717,546)
Total Activity in FY 2022	2,055,182
<b>Net Pension Liability as of 2022</b>	<b>\$3,566,038</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1244000  
 Submission Unit Name: CITY OF RENNELLAER

Wages: \$3,740,634 Proportionate Share: 0.0006500

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$860,170	\$2,049,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,205	\$7,796
Net Difference Between Projected and Actual	252,991	0
Change of Assumptions	277,661	87,705
Changes in Proportion and Differences Between	9,877	147,936
<b>Total</b>	<b>\$584,734</b>	<b>\$243,437</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$262,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(92,220)
<b>Total</b>	<b>\$169,899</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$418,951

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,033)
2024	115,820
2025	(40,106)
2026	267,616
2027	0
Thereafter	0
<b>Total</b>	<b>\$341,297</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,463,185	\$2,049,991	\$871,284

# PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

<b>Net Pension Liability as of 2021</b>	<b>\$860,170</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,164
- Net Difference Between Projected and Actual Investment	1,369,843
- Change of Assumptions	(49,505)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,371
Pension Expense/Income	169,899
Contributions	(418,951)
Total Activity in FY 2022	1,189,821
<b>Net Pension Liability as of 2022</b>	<b>\$2,049,991</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1245000  
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$384,331      Proportionate Share: 0.0000668

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$94,083	\$210,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,543	\$801
Net Difference Between Projected and Actual	26,000	0
Change of Assumptions	28,535	9,013
Changes in Proportion and Differences Between	1,685	32,674
<b>Total</b>	<b>\$60,763</b>	<b>\$42,488</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,106)
<b>Total</b>	<b>\$12,832</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,045

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,057)
2024	3,186
2025	(6,357)
2026	27,503
2027	0
Thereafter	0
<b>Total</b>	<b>\$18,275</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$355,909	\$210,676	\$89,541

# PERF Net Pension Liability - Unaudited

## JAY COUNTY PUBLIC LIBRARY - 1245000

<b>Net Pension Liability as of 2021</b>	<b>\$94,083</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,403
- Net Difference Between Projected and Actual Investment	148,158
- Change of Assumptions	(6,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,914
Pension Expense/Income	12,832
Contributions	(43,045)
Total Activity in FY 2022	116,593
<b>Net Pension Liability as of 2022</b>	<b>\$210,676</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1246000  
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

THORNCREEK TOWNSHIP - WHITLEY COUNTY - 1246000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1247000  
 Submission Unit Name: WASHINGTON TOWNSHIP, STARKE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP, STARKE COUNTY - 1247000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1248000  
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$973,070      Proportionate Share: 0.0001691

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$202,377	\$533,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,500	\$2,028
<b>Net Difference Between Projected and Actual</b>	65,816	0
<b>Change of Assumptions</b>	72,235	22,817
<b>Changes in Proportion and Differences Between</b>	33,131	3,623
<b>Total</b>	\$182,682	\$28,468

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$68,191
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,524
<b>Total</b>	\$80,715

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,981

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$34,037
<b>2024</b>	52,590
<b>2025</b>	(2,034)
<b>2026</b>	69,621
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$154,214

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$900,961	\$533,313	\$226,668

# PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

<b>Net Pension Liability as of 2021</b>	<b>\$202,377</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,591
- Net Difference Between Projected and Actual Investment	328,585
- Change of Assumptions	(6,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,947
Pension Expense/Income	80,715
Contributions	(108,981)
Total Activity in FY 2022	330,936
<b>Net Pension Liability as of 2022</b>	<b>\$533,313</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1249000  
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$76,562      Proportionate Share: 0.0000133

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$15,790	\$41,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$905	\$160
<b>Net Difference Between Projected and Actual</b>	5,177	0
<b>Change of Assumptions</b>	5,681	1,795
<b>Changes in Proportion and Differences Between</b>	2,711	1,280
<b>Total</b>	\$14,474	\$3,235

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,363
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,506)
<b>Total</b>	\$1,857

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,575

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,565
<b>2024</b>	4,309
<b>2025</b>	(109)
<b>2026</b>	5,474
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,862	\$41,946	\$17,828

# PERF Net Pension Liability - Unaudited

## VERMILLION COUNTY PUBLIC LIBRARY - 1249000

<b>Net Pension Liability as of 2021</b>	<b>\$15,790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	520
- Net Difference Between Projected and Actual Investment	25,679
- Change of Assumptions	(510)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,185
Pension Expense/Income	1,857
Contributions	(8,575)
Total Activity in FY 2022	26,156
<b>Net Pension Liability as of 2022</b>	<b>\$41,946</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1250000  
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$1,751,898      Proportionate Share: 0.0003044

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$398,833	\$960,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,702	\$3,651
<b>Net Difference Between Projected and Actual</b>	118,477	0
<b>Change of Assumptions</b>	130,031	41,073
<b>Changes in Proportion and Differences Between</b>	7,111	18,062
<b>Total</b>	\$276,321	\$62,786

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$122,752
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,679)
<b>Total</b>	\$118,073

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,213

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$33,843
<b>2024</b>	71,575
<b>2025</b>	(17,211)
<b>2026</b>	125,328
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$213,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,621,836	\$960,026	\$408,029

# PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

<b>Net Pension Liability as of 2021</b>	<b>\$398,833</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,374
- Net Difference Between Projected and Actual Investment	636,326
- Change of Assumptions	(22,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,705
Pension Expense/Income	118,073
Contributions	(196,213)
Total Activity in FY 2022	561,193
<b>Net Pension Liability as of 2022</b>	<b>\$960,026</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1251000  
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$419,595      Proportionate Share: 0.0000729

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$90,267	\$229,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,958	\$874
<b>Net Difference Between Projected and Actual</b>	28,374	0
<b>Change of Assumptions</b>	31,141	9,837
<b>Changes in Proportion and Differences Between</b>	12,140	2,694
<b>Total</b>	\$76,613	\$13,405

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$29,398
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,044
<b>Total</b>	\$32,442

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,995

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,375
<b>2024</b>	22,879
<b>2025</b>	(2,060)
<b>2026</b>	30,014
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$63,208

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,410	\$229,914	\$97,718

# PERF Net Pension Liability - Unaudited

## WEST LAFAYETTE PUBLIC LIBRARY - 1251000

<b>Net Pension Liability as of 2021</b>	<b>\$90,267</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,799
- Net Difference Between Projected and Actual Investment	145,578
- Change of Assumptions	(3,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,648
Pension Expense/Income	32,442
Contributions	(46,995)
Total Activity in FY 2022	139,647
<b>Net Pension Liability as of 2022</b>	<b>\$229,914</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1252000  
 Submission Unit Name: CITY OF KNOX

Wages: \$926,188      Proportionate Share: 0.0001609

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$198,825	\$507,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,942	\$1,930
<b>Net Difference Between Projected and Actual</b>	62,625	0
<b>Change of Assumptions</b>	68,732	21,710
<b>Changes in Proportion and Differences Between</b>	21,110	17,524
<b>Total</b>	\$163,409	\$41,164

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$64,884
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(775)
<b>Total</b>	\$64,109

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,733

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$19,806
<b>2024</b>	40,580
<b>2025</b>	(4,386)
<b>2026</b>	66,245
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$122,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$857,271	\$507,452	\$215,676

# PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

<b>Net Pension Liability as of 2021</b>	<b>\$198,825</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,182
- Net Difference Between Projected and Actual Investment	320,781
- Change of Assumptions	(8,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,616
Pension Expense/Income	64,109
Contributions	(103,733)
Total Activity in FY 2022	308,627
<b>Net Pension Liability as of 2022</b>	<b>\$507,452</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1254000  
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,709,434      Proportionate Share: 0.0002970

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$368,306	\$936,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,198	\$3,562
<b>Net Difference Between Projected and Actual</b>	115,597	0
<b>Change of Assumptions</b>	126,870	40,075
<b>Changes in Proportion and Differences Between</b>	50,271	3,414
<b>Total</b>	\$312,936	\$47,051

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$119,768
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	23,520
<b>Total</b>	\$143,288

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,062

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$59,042
<b>2024</b>	93,840
<b>2025</b>	(9,278)
<b>2026</b>	122,281
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$265,885

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,582,409	\$936,688	\$398,110

# PERF Net Pension Liability - Unaudited

## LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

<b>Net Pension Liability as of 2021</b>	<b>\$368,306</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,393
- Net Difference Between Projected and Actual Investment	593,808
- Change of Assumptions	(15,737)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,692
Pension Expense/Income	143,288
Contributions	(188,062)
Total Activity in FY 2022	568,382
<b>Net Pension Liability as of 2022</b>	<b>\$936,688</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1256000  
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$12,842,360      Proportionate Share: 0.0022314

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,924,472	\$7,037,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$151,753	\$26,764
<b>Net Difference Between Projected and Actual</b>	868,497	0
<b>Change of Assumptions</b>	953,189	301,086
<b>Changes in Proportion and Differences Between</b>	292,605	23,285
<b>Total</b>	\$2,266,044	\$351,135

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$899,833
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	317,973
<b>Total</b>	\$1,217,806

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,414,590

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$510,113
<b>2024</b>	617,245
<b>2025</b>	(131,151)
<b>2026</b>	918,702
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,914,909

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,888,847	\$7,037,461	\$2,991,051

# PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

<b>Net Pension Liability as of 2021</b>	<b>\$2,924,472</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,357
- Net Difference Between Projected and Actual Investment	4,665,656
- Change of Assumptions	(162,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(277,207)
Pension Expense/Income	1,217,806
Contributions	(1,414,590)
Total Activity in FY 2022	4,112,989
<b>Net Pension Liability as of 2022</b>	<b>\$7,037,461</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1257000  
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$3,089,378      Proportionate Share: 0.0005368

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$637,791	\$1,692,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$36,507	\$6,439
<b>Net Difference Between Projected and Actual</b>	208,931	0
<b>Change of Assumptions</b>	229,305	72,431
<b>Changes in Proportion and Differences Between</b>	162,930	6,804
<b>Total</b>	\$637,673	\$85,674

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$216,470
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	78,777
<b>Total</b>	\$295,247

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,999

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$137,289
<b>2024</b>	198,332
<b>2025</b>	(4,630)
<b>2026</b>	221,008
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$551,999

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,860,058	\$1,692,977	\$719,547

# PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

<b>Net Pension Liability as of 2021</b>	<b>\$637,791</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,989
- Net Difference Between Projected and Actual Investment	1,037,045
- Change of Assumptions	(20,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,583
Pension Expense/Income	295,247
Contributions	(345,999)
Total Activity in FY 2022	1,055,186
<b>Net Pension Liability as of 2022</b>	<b>\$1,692,977</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1258000  
 Submission Unit Name: FULTON COUNTY

Wages: \$4,750,408      Proportionate Share: 0.0008254

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,070,968	\$2,603,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$56,134	\$9,900
<b>Net Difference Between Projected and Actual</b>	321,259	0
<b>Change of Assumptions</b>	352,587	111,372
<b>Changes in Proportion and Differences Between</b>	95,985	3,077
<b>Total</b>	\$825,965	\$124,349

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$332,850
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	70,404
<b>Total</b>	\$403,254

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,924

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$167,369
<b>2024</b>	236,991
<b>2025</b>	(42,576)
<b>2026</b>	339,832
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$701,616

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,397,712	\$2,603,173	\$1,106,397

# PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

<b>Net Pension Liability as of 2021</b>	<b>\$1,070,968</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,988
- Net Difference Between Projected and Actual Investment	1,711,814
- Change of Assumptions	(56,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,998)
Pension Expense/Income	403,254
Contributions	(531,924)
Total Activity in FY 2022	1,532,205
<b>Net Pension Liability as of 2022</b>	<b>\$2,603,173</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1259000  
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$146,239      Proportionate Share: 0.0000254

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$28,159	\$80,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,727	\$305
<b>Net Difference Between Projected and Actual</b>	9,886	0
<b>Change of Assumptions</b>	10,850	3,427
<b>Changes in Proportion and Differences Between</b>	13,672	16,158
<b>Total</b>	\$36,135	\$19,890

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,243
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,315
<b>Total</b>	\$15,558

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,379

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$3,142
<b>2024</b>	2,071
<b>2025</b>	575
<b>2026</b>	10,457
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$16,245

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$135,331	\$80,107	\$34,047

# PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

<b>Net Pension Liability as of 2021</b>	<b>\$28,159</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,021
- Net Difference Between Projected and Actual Investment	46,448
- Change of Assumptions	(416)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,716
Pension Expense/Income	15,558
Contributions	(16,379)
Total Activity in FY 2022	51,948
<b>Net Pension Liability as of 2022</b>	<b>\$80,107</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1260000  
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$354,739      Proportionate Share: 0.0000616

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$77,240	\$194,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,189	\$739
<b>Net Difference Between Projected and Actual</b>	23,976	0
<b>Change of Assumptions</b>	26,314	8,312
<b>Changes in Proportion and Differences Between</b>	6,546	2,084
<b>Total</b>	\$61,025	\$11,135

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$24,841
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,672
<b>Total</b>	\$26,513

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,731

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,090
<b>2024</b>	17,554
<b>2025</b>	(2,116)
<b>2026</b>	25,362
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$49,890

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$328,203	\$194,276	\$82,571

# PERF Net Pension Liability - Unaudited

## ADAMS PUBLIC LIBRARY SYSTEM - 1260000

<b>Net Pension Liability as of 2021</b>	<b>\$77,240</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,350
- Net Difference Between Projected and Actual Investment	124,265
- Change of Assumptions	(3,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,139
Pension Expense/Income	26,513
Contributions	(39,731)
Total Activity in FY 2022	117,036
<b>Net Pension Liability as of 2022</b>	<b>\$194,276</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1261000  
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$406,331      Proportionate Share: 0.0000706

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$86,583	\$222,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,801	\$847
<b>Net Difference Between Projected and Actual</b>	27,479	0
<b>Change of Assumptions</b>	30,158	9,526
<b>Changes in Proportion and Differences Between</b>	19,487	2,872
<b>Total</b>	\$81,925	\$13,245

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,470
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,305
<b>Total</b>	\$30,775

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,509

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$15,749
<b>2024</b>	25,533
<b>2025</b>	(1,669)
<b>2026</b>	29,067
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$68,680

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,155	\$222,661	\$94,635

# PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

<b>Net Pension Liability as of 2021</b>	<b>\$86,583</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,722
- Net Difference Between Projected and Actual Investment	139,899
- Change of Assumptions	(3,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,663
Pension Expense/Income	30,775
Contributions	(45,509)
Total Activity in FY 2022	136,078
<b>Net Pension Liability as of 2022</b>	<b>\$222,661</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1262000  
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$36,017,333      Proportionate Share: 0.0062582

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,605,073	\$19,737,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$425,608	\$75,064
<b>Net Difference Between Projected and Actual</b>	2,435,793	0
<b>Change of Assumptions</b>	2,673,320	844,428
<b>Changes in Proportion and Differences Between</b>	1,074,752	58,250
<b>Total</b>	\$6,609,473	\$977,742

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,523,679
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	354,007
<b>Total</b>	\$2,877,686

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,014,551

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,265,919
<b>2024</b>	1,913,481
<b>2025</b>	(124,267)
<b>2026</b>	2,576,598
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,631,731

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,343,544	\$19,737,311	\$8,388,723

# PERF Net Pension Liability - Unaudited

## MSD OF WAYNE TOWNSHIP - 1262000

<b>Net Pension Liability as of 2021</b>	<b>\$7,605,073</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	242,280
- Net Difference Between Projected and Actual Investment	12,310,286
- Change of Assumptions	(288,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,004,804
Pension Expense/Income	2,877,686
Contributions	(4,014,551)
Total Activity in FY 2022	12,132,238
<b>Net Pension Liability as of 2022</b>	<b>\$19,737,311</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1263000  
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,683,075      Proportionate Share: 0.0004662

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$590,816	\$1,470,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,705	\$5,592
Net Difference Between Projected and Actual	181,453	0
Change of Assumptions	199,147	62,905
Changes in Proportion and Differences Between	68,307	7,626
<b>Total</b>	<b>\$480,612</b>	<b>\$76,123</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,000
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,034
<b>Total</b>	<b>\$213,034</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,504

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$87,015
2024	144,041
2025	(18,508)
2026	191,941
2027	0
Thereafter	0
<b>Total</b>	<b>\$404,489</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,483,903	\$1,470,316	\$624,912

# PERF Net Pension Liability - Unaudited

## BLACKFORD COUNTY - 1263000

<b>Net Pension Liability as of 2021</b>	<b>\$590,816</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,702
- Net Difference Between Projected and Actual Investment	948,573
- Change of Assumptions	(28,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,929
Pension Expense/Income	213,034
Contributions	(300,504)
Total Activity in FY 2022	879,500
<b>Net Pension Liability as of 2022</b>	<b>\$1,470,316</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1264000  
 Submission Unit Name: PIKE COUNTY

Wages: \$4,018,214      Proportionate Share: 0.0006982

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$934,252	\$2,202,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$47,483	\$8,375
<b>Net Difference Between Projected and Actual</b>	271,751	0
<b>Change of Assumptions</b>	298,251	94,209
<b>Changes in Proportion and Differences Between</b>	10,074	61,632
<b>Total</b>	\$627,559	\$164,216

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$281,556
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,906
<b>Total</b>	\$287,462

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,496

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$59,636
<b>2024</b>	163,470
<b>2025</b>	(47,223)
<b>2026</b>	287,460
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$463,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,719,993	\$2,202,006	\$935,893

# PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

<b>Net Pension Liability as of 2021</b>	<b>\$934,252</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,808
- Net Difference Between Projected and Actual Investment	1,484,792
- Change of Assumptions	(56,042)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,770)
Pension Expense/Income	287,462
Contributions	(449,496)
Total Activity in FY 2022	1,267,754
<b>Net Pension Liability as of 2022</b>	<b>\$2,202,006</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1265000  
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,190,567      Proportionate Share: 0.0002069

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$255,932	\$652,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,071	\$2,482
<b>Net Difference Between Projected and Actual</b>	80,529	0
<b>Change of Assumptions</b>	88,382	27,917
<b>Changes in Proportion and Differences Between</b>	24,314	132,901
<b>Total</b>	\$207,296	\$163,300

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$83,434
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(77,426)
<b>Total</b>	\$6,008

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,266

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$47,443)
<b>2024</b>	12,808
<b>2025</b>	(6,553)
<b>2026</b>	85,184
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$43,996

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,102,358	\$652,528	\$277,336

# PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

<b>Net Pension Liability as of 2021</b>	<b>\$255,932</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,945
- Net Difference Between Projected and Actual Investment	412,834
- Change of Assumptions	(10,784)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,859
Pension Expense/Income	6,008
Contributions	(129,266)
Total Activity in FY 2022	396,596
<b>Net Pension Liability as of 2022</b>	<b>\$652,528</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1266000  
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$3,885,071      Proportionate Share: 0.0006751

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$895,698	\$2,129,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$45,912	\$8,097
<b>Net Difference Between Projected and Actual</b>	262,760	0
<b>Change of Assumptions</b>	288,383	91,092
<b>Changes in Proportion and Differences Between</b>	15,223	41,383
<b>Total</b>	\$612,278	\$140,572

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$272,241
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,809
<b>Total</b>	\$289,050

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,256

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$67,850
<b>2024</b>	170,009
<b>2025</b>	(44,103)
<b>2026</b>	277,950
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$471,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,596,917	\$2,129,152	\$904,929

# PERF Net Pension Liability - Unaudited

## FRANKLIN COUNTY - 1266000

<b>Net Pension Liability as of 2021</b>	<b>\$895,698</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,064
- Net Difference Between Projected and Actual Investment	1,425,741
- Change of Assumptions	(52,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,085)
Pension Expense/Income	289,050
Contributions	(427,256)
Total Activity in FY 2022	1,233,454
<b>Net Pension Liability as of 2022</b>	<b>\$2,129,152</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1267000  
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$102,325      Proportionate Share: 0.0000178

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$22,369	\$56,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,211	\$214
<b>Net Difference Between Projected and Actual</b>	6,928	0
<b>Change of Assumptions</b>	7,604	2,402
<b>Changes in Proportion and Differences Between</b>	1,801	1,685
<b>Total</b>	\$17,544	\$4,301

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,178
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,374)
<b>Total</b>	\$5,804

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,460

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,029
<b>2024</b>	4,519
<b>2025</b>	(634)
<b>2026</b>	7,329
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$13,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,838	\$56,138	\$23,860

# PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

<b>Net Pension Liability as of 2021</b>	<b>\$22,369</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	679
- Net Difference Between Projected and Actual Investment	35,973
- Change of Assumptions	(1,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,798
Pension Expense/Income	5,804
Contributions	(11,460)
Total Activity in FY 2022	33,769
<b>Net Pension Liability as of 2022</b>	<b>\$56,138</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1268000  
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,244,203      Proportionate Share: 0.0002162

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$268,959	\$681,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$14,703	\$2,593
<b>Net Difference Between Projected and Actual</b>	84,149	0
<b>Change of Assumptions</b>	92,354	29,172
<b>Changes in Proportion and Differences Between</b>	25,079	15,879
<b>Total</b>	\$216,285	\$47,644

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$87,185
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(23,472)
<b>Total</b>	\$63,713

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,157

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$26,796
<b>2024</b>	59,676
<b>2025</b>	(6,843)
<b>2026</b>	89,012
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$168,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,151,909	\$681,858	\$289,802

# PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

<b>Net Pension Liability as of 2021</b>	<b>\$268,959</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,281
- Net Difference Between Projected and Actual Investment	433,368
- Change of Assumptions	(11,693)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,387
Pension Expense/Income	63,713
Contributions	(138,157)
Total Activity in FY 2022	412,899
<b>Net Pension Liability as of 2022</b>	<b>\$681,858</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1269000  
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$1,540,738      Proportionate Share: 0.0002677

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$358,963	\$844,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,206	\$3,211
<b>Net Difference Between Projected and Actual</b>	104,193	0
<b>Change of Assumptions</b>	114,354	36,121
<b>Changes in Proportion and Differences Between</b>	11,261	14,463
<b>Total</b>	\$248,014	\$53,795

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$107,953
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,538
<b>Total</b>	\$121,491

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,558

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$34,422
<b>2024</b>	67,943
<b>2025</b>	(18,362)
<b>2026</b>	110,216
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$194,219

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,426,299	\$844,281	\$358,835

**PERF Net Pension Liability - Unaudited**  
**SOUTH GIBSON SCHOOL CORPORATION - 1269000**

<b>Net Pension Liability as of 2021</b>	<b>\$358,963</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,884
- Net Difference Between Projected and Actual Investment	570,274
- Change of Assumptions	(21,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,075)
Pension Expense/Income	121,491
Contributions	(172,558)
Total Activity in FY 2022	485,318
<b>Net Pension Liability as of 2022</b>	<b>\$844,281</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1270000  
 Submission Unit Name: TOWN OF DYER

Wages: \$3,292,386      Proportionate Share: 0.0005721

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$722,532	\$1,804,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,907	\$6,862
Net Difference Between Projected and Actual	222,671	0
Change of Assumptions	244,384	77,194
Changes in Proportion and Differences Between	78,258	17,579
<b>Total</b>	<b>\$584,220</b>	<b>\$101,635</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,360
<b>Total</b>	<b>\$241,065</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$361,811

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$99,219
2024	170,919
2025	(23,095)
2026	235,542
2027	0
Thereafter	0
<b>Total</b>	<b>\$482,585</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,048,136	\$1,804,307	\$766,864

# PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

<b>Net Pension Liability as of 2021</b>	<b>\$722,532</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,759
- Net Difference Between Projected and Actual Investment	1,160,813
- Change of Assumptions	(33,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,903
Pension Expense/Income	241,065
Contributions	(361,811)
Total Activity in FY 2022	1,081,775
<b>Net Pension Liability as of 2022</b>	<b>\$1,804,307</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1271000  
 Submission Unit Name: CITY OF ATTICA

Wages: \$503,267      Proportionate Share: 0.0000874

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$111,847	\$275,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,944	\$1,048
Net Difference Between Projected and Actual	34,018	0
Change of Assumptions	37,335	11,793
Changes in Proportion and Differences Between	13,041	11,255
<b>Total</b>	<b>\$90,338</b>	<b>\$24,096</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,543)
<b>Total</b>	<b>\$27,702</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,361

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,958
2024	27,188
2025	(3,889)
2026	35,985
2027	0
Thereafter	0
<b>Total</b>	<b>\$66,242</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$465,665	\$275,645	\$117,154

# PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

<b>Net Pension Liability as of 2021</b>	<b>\$111,847</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,304
- Net Difference Between Projected and Actual Investment	179,241
- Change of Assumptions	(5,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,507
Pension Expense/Income	27,702
Contributions	(56,361)
Total Activity in FY 2022	163,798
<b>Net Pension Liability as of 2022</b>	<b>\$275,645</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1272000  
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1	9,877
<b>Total</b>	<b>\$1</b>	<b>\$9,877</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,078)
<b>Total</b>	<b>(\$6,078)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,599)
2024	(4,278)
2025	0
2026	1
2027	0
Thereafter	0
<b>Total</b>	<b>(\$9,876)</b>

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

**PERF Net Pension Liability - Unaudited**  
**COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,078
Pension Expense/Income	(6,078)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1273000  
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$949,454      Proportionate Share: 0.0001650

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$205,272	\$520,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,221	\$1,979
<b>Net Difference Between Projected and Actual</b>	64,221	0
<b>Change of Assumptions</b>	70,483	22,264
<b>Changes in Proportion and Differences Between</b>	68,551	586
<b>Total</b>	\$214,476	\$24,829

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$66,538
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	37,402
<b>Total</b>	\$103,940

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,339

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$58,517
<b>2024</b>	68,247
<b>2025</b>	(5,050)
<b>2026</b>	67,933
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$189,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$879,116	\$520,382	\$221,172

# PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

<b>Net Pension Liability as of 2021</b>	<b>\$205,272</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,320
- Net Difference Between Projected and Actual Investment	330,748
- Change of Assumptions	(8,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,633)
Pension Expense/Income	103,940
Contributions	(106,339)
Total Activity in FY 2022	315,110
<b>Net Pension Liability as of 2022</b>	<b>\$520,382</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1274000  
 Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,869,875      Proportionate Share: 0.0003249

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$402,255	\$1,024,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$22,096	\$3,897
<b>Net Difference Between Projected and Actual</b>	126,456	0
<b>Change of Assumptions</b>	138,788	43,839
<b>Changes in Proportion and Differences Between</b>	76,326	7,013
<b>Total</b>	\$363,666	\$54,749

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$131,019
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	44,867
<b>Total</b>	\$175,886

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,895

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$72,834
<b>2024</b>	111,787
<b>2025</b>	(9,471)
<b>2026</b>	133,767
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$308,917

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,731,060	\$1,024,680	\$435,508

# PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

<b>Net Pension Liability as of 2021</b>	<b>\$402,255</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,473
- Net Difference Between Projected and Actual Investment	648,747
- Change of Assumptions	(17,034)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,248
Pension Expense/Income	175,886
Contributions	(207,895)
Total Activity in FY 2022	622,425
<b>Net Pension Liability as of 2022</b>	<b>\$1,024,680</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1275000  
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$2,322,176      Proportionate Share: 0.0004035

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$555,814	\$1,272,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,441	\$4,840
<b>Net Difference Between Projected and Actual</b>	157,049	0
<b>Change of Assumptions</b>	172,363	54,445
<b>Changes in Proportion and Differences Between</b>	55,618	38,093
<b>Total</b>	\$412,471	\$97,378

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$162,715
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,929
<b>Total</b>	\$191,644

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,073

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$79,841
<b>2024</b>	102,600
<b>2025</b>	(33,474)
<b>2026</b>	166,126
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$315,093

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,149,839	\$1,272,571	\$540,866

# PERF Net Pension Liability - Unaudited

## MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

<b>Net Pension Liability as of 2021</b>	<b>\$555,814</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,689
- Net Difference Between Projected and Actual Investment	878,723
- Change of Assumptions	(36,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,412)
Pension Expense/Income	191,644
Contributions	(260,073)
Total Activity in FY 2022	716,757
<b>Net Pension Liability as of 2022</b>	<b>\$1,272,571</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1276000  
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$873,156      Proportionate Share: 0.0001517

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$182,903	\$478,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,317	\$1,820
<b>Net Difference Between Projected and Actual</b>	59,044	0
<b>Change of Assumptions</b>	64,802	20,469
<b>Changes in Proportion and Differences Between</b>	27,583	2,640
<b>Total</b>	\$161,746	\$24,929

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$61,174
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	245
<b>Total</b>	\$61,419

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,224

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$28,877
<b>2024</b>	48,143
<b>2025</b>	(2,658)
<b>2026</b>	62,455
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$136,817

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$808,254	\$478,436	\$203,344

**PERF Net Pension Liability - Unaudited**  
**EAST GIBSON SCHOOL CORPORATION - 1276000**

<b>Net Pension Liability as of 2021</b>	<b>\$182,903</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,893
- Net Difference Between Projected and Actual Investment	296,527
- Change of Assumptions	(6,585)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,503
Pension Expense/Income	61,419
Contributions	(96,224)
Total Activity in FY 2022	295,533
<b>Net Pension Liability as of 2022</b>	<b>\$478,436</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1277000  
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,271,097      Proportionate Share: 0.0002209

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$254,880	\$696,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,023	\$2,650
<b>Net Difference Between Projected and Actual</b>	85,978	0
<b>Change of Assumptions</b>	94,362	29,806
<b>Changes in Proportion and Differences Between</b>	56,931	11,103
<b>Total</b>	\$252,294	\$43,559

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$89,080
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,386
<b>Total</b>	\$97,466

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,358

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$40,612
<b>2024</b>	76,111
<b>2025</b>	1,064
<b>2026</b>	90,948
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$208,735

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,176,950	\$696,681	\$296,103

# PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

<b>Net Pension Liability as of 2021</b>	<b>\$254,880</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,744
- Net Difference Between Projected and Actual Investment	416,916
- Change of Assumptions	(6,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,432
Pension Expense/Income	97,466
Contributions	(142,358)
Total Activity in FY 2022	441,801
<b>Net Pension Liability as of 2022</b>	<b>\$696,681</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1279000  
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$245,796      Proportionate Share: 0.0000427

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$57,108	\$134,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,904	\$512
<b>Net Difference Between Projected and Actual</b>	16,620	0
<b>Change of Assumptions</b>	18,240	5,762
<b>Changes in Proportion and Differences Between</b>	8,199	2,009
<b>Total</b>	\$45,963	\$8,283

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$17,219
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	341
<b>Total</b>	\$17,560

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,529

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,172
<b>2024</b>	13,799
<b>2025</b>	(2,871)
<b>2026</b>	17,580
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$37,680

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$227,505	\$134,669	\$57,237

# PERF Net Pension Liability - Unaudited

## JENNINGS COUNTY PUBLIC LIBRARY - 1279000

<b>Net Pension Liability as of 2021</b>	<b>\$57,108</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,579
- Net Difference Between Projected and Actual Investment	90,769
- Change of Assumptions	(3,421)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,397)
Pension Expense/Income	17,560
Contributions	(27,529)
Total Activity in FY 2022	77,561
<b>Net Pension Liability as of 2022</b>	<b>\$134,669</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1280000  
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$1,118,806      Proportionate Share: 0.0001944

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$227,773	\$613,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,221	\$2,332
Net Difference Between Projected and Actual	75,664	0
Change of Assumptions	83,042	26,231
Changes in Proportion and Differences Between	44,035	15,103
<b>Total</b>	<b>\$215,962</b>	<b>\$43,666</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,855)
<b>Total</b>	<b>\$60,539</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,303

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$28,079
2024	64,600
2025	(421)
2026	80,038
2027	0
Thereafter	0
<b>Total</b>	<b>\$172,296</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,035,759	\$613,105	\$260,581

**PERF Net Pension Liability - Unaudited**  
**CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000**

<b>Net Pension Liability as of 2021</b>	<b>\$227,773</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,646
- Net Difference Between Projected and Actual Investment	371,407
- Change of Assumptions	(6,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,641
Pension Expense/Income	60,539
Contributions	(125,303)
Total Activity in FY 2022	385,332
<b>Net Pension Liability as of 2022</b>	<b>\$613,105</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1281000  
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$2,065,318      Proportionate Share: 0.0003589

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$399,097	\$1,131,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,408	\$4,305
<b>Net Difference Between Projected and Actual</b>	139,690	0
<b>Change of Assumptions</b>	153,312	48,427
<b>Changes in Proportion and Differences Between</b>	141,638	15,261
<b>Total</b>	\$459,048	\$67,993

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$144,730
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	46,162
<b>Total</b>	\$190,892

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,309

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$91,672
<b>2024</b>	143,991
<b>2025</b>	7,626
<b>2026</b>	147,766
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$391,055

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,912,211	\$1,131,910	\$481,083

# PERF Net Pension Liability - Unaudited

## BREMEN PUBLIC SCHOOLS - 1281000

<b>Net Pension Liability as of 2021</b>	<b>\$399,097</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,422
- Net Difference Between Projected and Actual Investment	657,880
- Change of Assumptions	(6,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,146
Pension Expense/Income	190,892
Contributions	(231,309)
Total Activity in FY 2022	732,813
<b>Net Pension Liability as of 2022</b>	<b>\$1,131,910</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1282000  
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$1,674,246      Proportionate Share: 0.0002909

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$385,675	\$917,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,784	\$3,489
<b>Net Difference Between Projected and Actual</b>	113,223	0
<b>Change of Assumptions</b>	124,264	39,252
<b>Changes in Proportion and Differences Between</b>	38,766	5,546
<b>Total</b>	\$296,037	\$48,287

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$117,308
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,165
<b>Total</b>	\$143,473

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,509

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$64,619
<b>2024</b>	81,589
<b>2025</b>	(18,226)
<b>2026</b>	119,768
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$247,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,549,908	\$917,450	\$389,933

# PERF Net Pension Liability - Unaudited

## TRI-COUNTY SCHOOL CORPORATION - 1282000

<b>Net Pension Liability as of 2021</b>	<b>\$385,675</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,805
- Net Difference Between Projected and Actual Investment	613,987
- Change of Assumptions	(22,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,626)
Pension Expense/Income	143,473
Contributions	(187,509)
Total Activity in FY 2022	531,775
<b>Net Pension Liability as of 2022</b>	<b>\$917,450</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1283000  
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$13,739,873      Proportionate Share: 0.0023874

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,970,789	\$7,529,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$162,362	\$28,636
<b>Net Difference Between Projected and Actual</b>	929,215	0
<b>Change of Assumptions</b>	1,019,828	322,135
<b>Changes in Proportion and Differences Between</b>	351,541	47,216
<b>Total</b>	\$2,462,946	\$397,987

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$962,742
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	107,338
<b>Total</b>	\$1,070,080

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,532,514

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$426,780
<b>2024</b>	729,766
<b>2025</b>	(74,517)
<b>2026</b>	982,930
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,064,959

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,720,012	\$7,529,459	\$3,200,159

# PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

<b>Net Pension Liability as of 2021</b>	<b>\$2,970,789</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,434
- Net Difference Between Projected and Actual Investment	4,786,513
- Change of Assumptions	(129,339)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	272,496
Pension Expense/Income	1,070,080
Contributions	(1,532,514)
Total Activity in FY 2022	4,558,670
<b>Net Pension Liability as of 2022</b>	<b>\$7,529,459</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1284000  
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$1,147,869      Proportionate Share: 0.0001994

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$272,907	\$628,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,561	\$2,392
<b>Net Difference Between Projected and Actual</b>	77,610	0
<b>Change of Assumptions</b>	85,178	26,905
<b>Changes in Proportion and Differences Between</b>	23,197	16,224
<b>Total</b>	\$199,546	\$45,521

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$80,410
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,950
<b>Total</b>	\$95,360

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,562

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$37,516
<b>2024</b>	50,254
<b>2025</b>	(15,841)
<b>2026</b>	82,096
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$154,025

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,062,399	\$628,874	\$267,283

# PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

<b>Net Pension Liability as of 2021</b>	<b>\$272,907</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,284
- Net Difference Between Projected and Actual Investment	431,955
- Change of Assumptions	(17,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,369)
Pension Expense/Income	95,360
Contributions	(128,562)
Total Activity in FY 2022	355,967
<b>Net Pension Liability as of 2022</b>	<b>\$628,874</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1285000  
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$138,030      Proportionate Share: 0.0000240

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$31,844	\$75,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,632	\$288
<b>Net Difference Between Projected and Actual</b>	9,341	0
<b>Change of Assumptions</b>	10,252	3,238
<b>Changes in Proportion and Differences Between</b>	3,046	4,985
<b>Total</b>	\$24,271	\$8,511

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,678
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	880
<b>Total</b>	\$10,558

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,459

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$3,450
<b>2024</b>	3,943
<b>2025</b>	(1,513)
<b>2026</b>	9,880
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$15,760

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,871	\$75,692	\$32,170

**PERF Net Pension Liability - Unaudited**  
**BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000**

<b>Net Pension Liability as of 2021</b>	<b>\$31,844</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	891
- Net Difference Between Projected and Actual Investment	50,687
- Change of Assumptions	(1,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(979)
Pension Expense/Income	10,558
Contributions	(15,459)
Total Activity in FY 2022	43,848
<b>Net Pension Liability as of 2022</b>	<b>\$75,692</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1286000  
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$777,060      Proportionate Share: 0.0001350

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$179,745	\$425,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,181	\$1,619
<b>Net Difference Between Projected and Actual</b>	52,544	0
<b>Change of Assumptions</b>	57,668	18,216
<b>Changes in Proportion and Differences Between</b>	12,612	3,616
<b>Total</b>	\$132,005	\$23,451

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,440
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	19,205
<b>Total</b>	\$73,645

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,031

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$27,210
<b>2024</b>	34,518
<b>2025</b>	(8,755)
<b>2026</b>	55,581
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$108,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$719,277	\$425,767	\$180,959

# PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

<b>Net Pension Liability as of 2021</b>	<b>\$179,745</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,003
- Net Difference Between Projected and Actual Investment	285,926
- Change of Assumptions	(10,587)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,934)
Pension Expense/Income	73,645
Contributions	(87,031)
Total Activity in FY 2022	246,022
<b>Net Pension Liability as of 2022</b>	<b>\$425,767</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1287000  
 Submission Unit Name: CITY OF UNION CITY

Wages: \$738,372      Proportionate Share: 0.0001283

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$183,429	\$404,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,725	\$1,539
<b>Net Difference Between Projected and Actual</b>	49,936	0
<b>Change of Assumptions</b>	54,806	17,312
<b>Changes in Proportion and Differences Between</b>	11,107	24,015
<b>Total</b>	\$124,574	\$42,866

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$51,738
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,548)
<b>Total</b>	\$48,190

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,698

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,191
<b>2024</b>	28,969
<b>2025</b>	(13,274)
<b>2026</b>	52,822
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$81,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$683,579	\$404,637	\$171,978

# PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

<b>Net Pension Liability as of 2021</b>	<b>\$183,429</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,575
- Net Difference Between Projected and Actual Investment	288,102
- Change of Assumptions	(13,570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,391)
Pension Expense/Income	48,190
Contributions	(82,698)
Total Activity in FY 2022	221,208
<b>Net Pension Liability as of 2022</b>	<b>\$404,637</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1288000  
 Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$3,959,219      Proportionate Share: 0.0006879

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$842,800	\$2,169,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,783	\$8,251
Net Difference Between Projected and Actual	267,742	0
Change of Assumptions	293,851	92,819
Changes in Proportion and Differences Between	221,747	2,410
<b>Total</b>	<b>\$830,123</b>	<b>\$103,480</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	156,198
<b>Total</b>	<b>\$433,600</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$443,419

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$208,782
2024	250,571
2025	(15,931)
2026	283,221
2027	0
Thereafter	0
<b>Total</b>	<b>\$726,643</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,665,115	\$2,169,521	\$922,087

# PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

<b>Net Pension Liability as of 2021</b>	<b>\$842,800</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,534
- Net Difference Between Projected and Actual Investment	1,362,041
- Change of Assumptions	(33,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,442)
Pension Expense/Income	433,600
Contributions	(443,419)
Total Activity in FY 2022	1,326,721
<b>Net Pension Liability as of 2022</b>	<b>\$2,169,521</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1289000  
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$682,141      Proportionate Share: 0.0001185

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$153,691	\$373,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,059	\$1,421
<b>Net Difference Between Projected and Actual</b>	46,122	0
<b>Change of Assumptions</b>	50,620	15,989
<b>Changes in Proportion and Differences Between</b>	15,273	449
<b>Total</b>	\$120,074	\$17,859

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$47,786
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,539
<b>Total</b>	\$56,325

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,586

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$27,841
<b>2024</b>	32,020
<b>2025</b>	(6,435)
<b>2026</b>	48,789
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$102,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$631,365	\$373,729	\$158,842

# PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

<b>Net Pension Liability as of 2021</b>	<b>\$153,691</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,450
- Net Difference Between Projected and Actual Investment	245,676
- Change of Assumptions	(8,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,672)
Pension Expense/Income	56,325
Contributions	(74,586)
Total Activity in FY 2022	220,038
<b>Net Pension Liability as of 2022</b>	<b>\$373,729</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1290000  
 Submission Unit Name: CITY OF MADISON

Wages: \$3,699,329      Proportionate Share: 0.0006428

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$796,746	\$2,027,283

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$43,716	\$7,710
<b>Net Difference Between Projected and Actual</b>	250,188	0
<b>Change of Assumptions</b>	274,585	86,734
<b>Changes in Proportion and Differences Between</b>	119,980	2,265
<b>Total</b>	\$688,469	\$96,709

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$259,215
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	60,503
<b>Total</b>	\$319,718

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,312

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$144,601
<b>2024</b>	201,012
<b>2025</b>	(18,504)
<b>2026</b>	264,651
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$591,760

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,424,823	\$2,027,283	\$861,633

# PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

<b>Net Pension Liability as of 2021</b>	<b>\$796,746</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,664
- Net Difference Between Projected and Actual Investment	1,284,690
- Change of Assumptions	(33,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,730
Pension Expense/Income	319,718
Contributions	(414,312)
Total Activity in FY 2022	1,230,537
<b>Net Pension Liability as of 2022</b>	<b>\$2,027,283</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1291000  
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$375,362      Proportionate Share: 0.0000652

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$79,609	\$205,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,434	\$782
<b>Net Difference Between Projected and Actual</b>	25,377	0
<b>Change of Assumptions</b>	27,852	8,798
<b>Changes in Proportion and Differences Between</b>	12,942	5,747
<b>Total</b>	\$70,605	\$15,327

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,293
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,738
<b>Total</b>	\$28,031

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,631

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,036
<b>2024</b>	19,661
<b>2025</b>	(2,263)
<b>2026</b>	26,844
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$55,278

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$347,384	\$205,630	\$87,396

# PERF Net Pension Liability - Unaudited

## TOWN OF NEW CHICAGO - 1291000

<b>Net Pension Liability as of 2021</b>	<b>\$79,609</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,519
- Net Difference Between Projected and Actual Investment	128,742
- Change of Assumptions	(3,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,468
Pension Expense/Income	28,031
Contributions	(37,631)
Total Activity in FY 2022	126,021
<b>Net Pension Liability as of 2022</b>	<b>\$205,630</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1292000  
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$203,902      Proportionate Share: 0.0000354

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$46,449	\$111,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,407	\$425
<b>Net Difference Between Projected and Actual</b>	13,778	0
<b>Change of Assumptions</b>	15,122	4,777
<b>Changes in Proportion and Differences Between</b>	8,191	219
<b>Total</b>	\$39,498	\$5,421

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$14,275
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,046
<b>Total</b>	\$17,321

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,837

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,813
<b>2024</b>	11,714
<b>2025</b>	(2,024)
<b>2026</b>	14,574
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$34,077

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,610	\$111,646	\$47,451

# PERF Net Pension Liability - Unaudited

## TOWN OF RUSSIAVILLE - 1292000

<b>Net Pension Liability as of 2021</b>	<b>\$46,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,320
- Net Difference Between Projected and Actual Investment	74,088
- Change of Assumptions	(2,586)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,109)
Pension Expense/Income	17,321
Contributions	(22,837)
Total Activity in FY 2022	65,197
<b>Net Pension Liability as of 2022</b>	<b>\$111,646</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1293000  
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$1,034,435      Proportionate Share: 0.0001797

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$215,799	\$566,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,221	\$2,155
<b>Net Difference Between Projected and Actual</b>	69,942	0
<b>Change of Assumptions</b>	76,763	24,247
<b>Changes in Proportion and Differences Between</b>	35,664	2,674
<b>Total</b>	\$194,590	\$29,076

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$72,466
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,567
<b>Total</b>	\$80,033

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,186

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$37,633
<b>2024</b>	56,860
<b>2025</b>	(2,965)
<b>2026</b>	73,986
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$165,514

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$957,437	\$566,744	\$240,877

**PERF Net Pension Liability - Unaudited**  
**OREGON-DAVIS SCHOOL CORPORATION - 1293000**

<b>Net Pension Liability as of 2021</b>	<b>\$215,799</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,994
- Net Difference Between Projected and Actual Investment	350,137
- Change of Assumptions	(7,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,526
Pension Expense/Income	80,033
Contributions	(113,186)
Total Activity in FY 2022	350,945
<b>Net Pension Liability as of 2022</b>	<b>\$566,744</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1294000  
 Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURNE

Wages: \$1,100,193      Proportionate Share: 0.0001912

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$238,563	\$603,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,003	\$2,293
Net Difference Between Projected and Actual	74,418	0
Change of Assumptions	81,675	25,799
Changes in Proportion and Differences Between	21,949	30,445
<b>Total</b>	<b>\$191,045</b>	<b>\$58,537</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,103
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,291)
<b>Total</b>	<b>\$72,812</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,157

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,121
2024	44,805
2025	(6,136)
2026	78,718
2027	0
Thereafter	0
<b>Total</b>	<b>\$132,508</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,018,709	\$603,013	\$256,292

# PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

<b>Net Pension Liability as of 2021</b>	<b>\$238,563</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,313
- Net Difference Between Projected and Actual Investment	384,170
- Change of Assumptions	(10,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,849
Pension Expense/Income	72,812
Contributions	(123,157)
Total Activity in FY 2022	364,450
<b>Net Pension Liability as of 2022</b>	<b>\$603,013</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1295000  
 Submission Unit Name: GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE - 1295000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1296000  
 Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$243,325      Proportionate Share: 0.0000423

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$220,536	\$133,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,877	\$507
Net Difference Between Projected and Actual	16,464	0
Change of Assumptions	18,069	5,708
Changes in Proportion and Differences Between	982	404,633
<b>Total</b>	<b>\$38,392</b>	<b>\$410,848</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(176,655)
<b>Total</b>	<b>(\$159,597)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,252

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$172,298)
2024	(150,362)
2025	(67,210)
2026	17,414
2027	0
Thereafter	0
<b>Total</b>	<b>(\$372,456)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$225,373	\$133,407	\$56,700

**PERF Net Pension Liability - Unaudited**  
**BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000**

<b>Net Pension Liability as of 2021</b>	<b>\$220,536</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(770)
- Net Difference Between Projected and Actual Investment	302,810
- Change of Assumptions	(49,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,287)
Pension Expense/Income	(159,597)
Contributions	(27,252)
Total Activity in FY 2022	(87,129)
<b>Net Pension Liability as of 2022</b>	<b>\$133,407</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1297000  
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,558,130      Proportionate Share: 0.0002707

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$390,544	\$853,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,410	\$3,247
Net Difference Between Projected and Actual	105,361	0
Change of Assumptions	115,635	36,526
Changes in Proportion and Differences Between	8,836	68,578
<b>Total</b>	<b>\$248,242</b>	<b>\$108,351</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,779)
<b>Total</b>	<b>\$83,383</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,774

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,327
2024	42,639
2025	(29,527)
2026	111,452
2027	0
Thereafter	0
<b>Total</b>	<b>\$139,891</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,442,283	\$853,742	\$362,856

# PERF Net Pension Liability - Unaudited

## CITY OF FRANKFORT-UTILITIES - 1297000

<b>Net Pension Liability as of 2021</b>	<b>\$390,544</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,603
- Net Difference Between Projected and Actual Investment	612,446
- Change of Assumptions	(29,614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,846)
Pension Expense/Income	83,383
Contributions	(173,774)
Total Activity in FY 2022	463,198
<b>Net Pension Liability as of 2022</b>	<b>\$853,742</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1298000  
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$112,281      Proportionate Share: 0.0000195

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$25,264	\$61,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,326	\$234
Net Difference Between Projected and Actual	7,590	0
Change of Assumptions	8,330	2,631
Changes in Proportion and Differences Between	580	10,569
<b>Total</b>	<b>\$17,826</b>	<b>\$13,434</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,088)
<b>Total</b>	<b>\$776</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,542

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,888)
2024	1,223
2025	(1,973)
2026	8,030
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,392</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,896	\$61,500	\$26,139

# PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

<b>Net Pension Liability as of 2021</b>	<b>\$25,264</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	732
- Net Difference Between Projected and Actual Investment	40,393
- Change of Assumptions	(1,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,211
Pension Expense/Income	776
Contributions	(7,542)
Total Activity in FY 2022	36,236
<b>Net Pension Liability as of 2022</b>	<b>\$61,500</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1299000  
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$997,880      Proportionate Share: 0.0001734

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$230,931	\$546,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,793	\$2,080
<b>Net Difference Between Projected and Actual</b>	67,490	0
<b>Change of Assumptions</b>	74,071	23,397
<b>Changes in Proportion and Differences Between</b>	37,342	36,415
<b>Total</b>	\$190,696	\$61,892

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$69,925
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(19,355)
<b>Total</b>	\$50,570

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,796

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,458
<b>2024</b>	57,202
<b>2025</b>	(12,246)
<b>2026</b>	71,390
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$128,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$923,871	\$546,874	\$232,432

# PERF Net Pension Liability - Unaudited

## BLOOMFIELD SCHOOL DISTRICT - 1299000

<b>Net Pension Liability as of 2021</b>	<b>\$230,931</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,425
- Net Difference Between Projected and Actual Investment	367,333
- Change of Assumptions	(13,614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,025
Pension Expense/Income	50,570
Contributions	(106,796)
Total Activity in FY 2022	315,943
<b>Net Pension Liability as of 2022</b>	<b>\$546,874</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1300000  
 Submission Unit Name: CITY OF SALEM

Wages: \$1,974,148      Proportionate Share: 0.0003430

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$433,309	\$1,081,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$23,327	\$4,114
<b>Net Difference Between Projected and Actual</b>	133,501	0
<b>Change of Assumptions</b>	146,520	46,282
<b>Changes in Proportion and Differences Between</b>	36,081	28,058
<b>Total</b>	\$339,429	\$78,454

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$138,318
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,860
<b>Total</b>	\$147,178

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,928

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$48,283
<b>2024</b>	84,776
<b>2025</b>	(13,303)
<b>2026</b>	141,219
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$260,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,827,496	\$1,081,764	\$459,770

# PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

<b>Net Pension Liability as of 2021</b>	<b>\$433,309</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,045
- Net Difference Between Projected and Actual Investment	696,113
- Change of Assumptions	(20,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,437
Pension Expense/Income	147,178
Contributions	(219,928)
Total Activity in FY 2022	648,455
<b>Net Pension Liability as of 2022</b>	<b>\$1,081,764</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1301000  
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$2,305,364      Proportionate Share: 0.0004006

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$491,206	\$1,263,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,244	\$4,805
<b>Net Difference Between Projected and Actual</b>	155,920	0
<b>Change of Assumptions</b>	171,125	54,054
<b>Changes in Proportion and Differences Between</b>	66,048	12,177
<b>Total</b>	\$420,337	\$71,036

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$161,546
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,287
<b>Total</b>	\$169,833

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,857

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$75,822
<b>2024</b>	120,399
<b>2025</b>	(11,853)
<b>2026</b>	164,933
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$349,301

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,134,387	\$1,263,425	\$536,979

# PERF Net Pension Liability - Unaudited

## SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

<b>Net Pension Liability as of 2021</b>	<b>\$491,206</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,446
- Net Difference Between Projected and Actual Investment	793,706
- Change of Assumptions	(19,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,766
Pension Expense/Income	169,833
Contributions	(245,857)
Total Activity in FY 2022	772,219
<b>Net Pension Liability as of 2022</b>	<b>\$1,263,425</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1302000  
 Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$1,756,022      Proportionate Share: 0.0003051

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$415,808	\$962,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,749	\$3,660
Net Difference Between Projected and Actual	118,750	0
Change of Assumptions	130,330	41,168
Changes in Proportion and Differences Between	24,555	44,446
<b>Total</b>	<b>\$294,384</b>	<b>\$89,274</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,035
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,232)
<b>Total</b>	<b>\$111,803</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,668

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$23,919
2024	79,132
2025	(23,554)
2026	125,613
2027	0
Thereafter	0
<b>Total</b>	<b>\$205,110</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,625,566	\$962,234	\$408,967

**PERF Net Pension Liability - Unaudited**  
**COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000**

<b>Net Pension Liability as of 2021</b>	<b>\$415,808</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,169
- Net Difference Between Projected and Actual Investment	658,639
- Change of Assumptions	(26,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,923)
Pension Expense/Income	111,803
Contributions	(196,668)
Total Activity in FY 2022	546,426
<b>Net Pension Liability as of 2022</b>	<b>\$962,234</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1303000  
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$263,099      Proportionate Share: 0.0000457

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$59,082	\$144,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,108	\$548
Net Difference Between Projected and Actual	17,787	0
Change of Assumptions	19,522	6,166
Changes in Proportion and Differences Between	6,422	4,671
<b>Total</b>	<b>\$46,839</b>	<b>\$11,385</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,429
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,525)
<b>Total</b>	<b>\$13,904</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,467

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,804
2024	14,103
2025	(2,270)
2026	18,817
2027	0
Thereafter	0
<b>Total</b>	<b>\$35,454</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$243,489	\$144,130	\$61,258

# PERF Net Pension Liability - Unaudited

## TOWN OF BROOKSTON - 1303000

<b>Net Pension Liability as of 2021</b>	<b>\$59,082</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,719
- Net Difference Between Projected and Actual Investment	94,499
- Change of Assumptions	(3,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,484
Pension Expense/Income	13,904
Contributions	(29,467)
Total Activity in FY 2022	85,048
<b>Net Pension Liability as of 2022</b>	<b>\$144,130</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1304000  
 Submission Unit Name: CITY OF VINCENNES

Wages: \$1,770,498      Proportionate Share: 0.0003076

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$410,150	\$970,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,919	\$3,689
<b>Net Difference Between Projected and Actual</b>	119,723	0
<b>Change of Assumptions</b>	131,398	41,505
<b>Changes in Proportion and Differences Between</b>	11,466	9,074
<b>Total</b>	\$283,506	\$54,268

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$124,043
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,879
<b>Total</b>	\$131,922

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,150

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$47,268
<b>2024</b>	75,736
<b>2025</b>	(20,409)
<b>2026</b>	126,643
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$229,238

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,638,886	\$970,119	\$412,318

# PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

<b>Net Pension Liability as of 2021</b>	<b>\$410,150</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,391
- Net Difference Between Projected and Actual Investment	652,265
- Change of Assumptions	(24,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,171)
Pension Expense/Income	131,922
Contributions	(197,150)
Total Activity in FY 2022	559,969
<b>Net Pension Liability as of 2022</b>	<b>\$970,119</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1305000  
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$37,714      Proportionate Share: 0.0000066

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,685	\$20,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$449	\$79
Net Difference Between Projected and Actual	2,569	0
Change of Assumptions	2,819	891
Changes in Proportion and Differences Between	75	1,647
<b>Total</b>	<b>\$5,912</b>	<b>\$2,617</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,241)
<b>Total</b>	<b>(\$579)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,224

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$636)
2024	1,605
2025	(393)
2026	2,719
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,295</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,165	\$20,815	\$8,847

**PERF Net Pension Liability - Unaudited**  
**HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,685</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246
- Net Difference Between Projected and Actual Investment	13,845
- Change of Assumptions	(489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,331
Pension Expense/Income	(579)
Contributions	(4,224)
Total Activity in FY 2022	12,130
<b>Net Pension Liability as of 2022</b>	<b>\$20,815</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1306000  
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$113,283      Proportionate Share: 0.0000197

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$74,082	\$62,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,340	\$236
<b>Net Difference Between Projected and Actual</b>	7,668	0
<b>Change of Assumptions</b>	8,415	2,658
<b>Changes in Proportion and Differences Between</b>	82,844	73,804
<b>Total</b>	\$100,267	\$76,698

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,944
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,772
<b>Total</b>	\$24,716

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,688

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$23,596
<b>2024</b>	11,924
<b>2025</b>	(20,063)
<b>2026</b>	8,112
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$23,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,961	\$62,130	\$26,407

# PERF Net Pension Liability - Unaudited

## TOWN OF WINDFALL - 1306000

<b>Net Pension Liability as of 2021</b>	<b>\$74,082</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49
- Net Difference Between Projected and Actual Investment	103,857
- Change of Assumptions	(14,867)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113,019)
Pension Expense/Income	24,716
Contributions	(12,688)
Total Activity in FY 2022	(11,952)
<b>Net Pension Liability as of 2022</b>	<b>\$62,130</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1307000  
 Submission Unit Name: J.E.E.S.E SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

J.E.E.S.E SCHOOL CORPORATION - 1307000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1308000  
 Submission Unit Name: TOWN OF MONROE

Wages: \$114,412      Proportionate Share: 0.0000199

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,791	\$62,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,353	\$239
<b>Net Difference Between Projected and Actual</b>	7,745	0
<b>Change of Assumptions</b>	8,501	2,685
<b>Changes in Proportion and Differences Between</b>	5,563	193
<b>Total</b>	\$23,162	\$3,117

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,025
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,960
<b>Total</b>	\$11,985

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,814

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,555
<b>2024</b>	6,316
<b>2025</b>	(1,017)
<b>2026</b>	8,191
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,027	\$62,761	\$26,675

# PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

<b>Net Pension Liability as of 2021</b>	<b>\$25,791</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	747
- Net Difference Between Projected and Actual Investment	41,232
- Change of Assumptions	(1,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,816)
Pension Expense/Income	11,985
Contributions	(12,814)
Total Activity in FY 2022	36,970
<b>Net Pension Liability as of 2022</b>	<b>\$62,761</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1310000  
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,323,960      Proportionate Share: 0.0004038

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$531,602	\$1,273,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,462	\$4,843
<b>Net Difference Between Projected and Actual</b>	157,166	0
<b>Change of Assumptions</b>	172,492	54,485
<b>Changes in Proportion and Differences Between</b>	37,432	6,305
<b>Total</b>	\$394,552	\$65,633

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$162,836
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,515
<b>Total</b>	\$189,351

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,273

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$69,536
<b>2024</b>	116,958
<b>2025</b>	(23,828)
<b>2026</b>	166,253
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$328,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,151,437	\$1,273,517	\$541,268

**PERF Net Pension Liability - Unaudited**  
**FREMONT COMMUNITY SCHOOLS - 1310000**

<b>Net Pension Liability as of 2021</b>	<b>\$531,602</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,052
- Net Difference Between Projected and Actual Investment	847,403
- Change of Assumptions	(29,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,633)
Pension Expense/Income	189,351
Contributions	(260,273)
Total Activity in FY 2022	741,915
<b>Net Pension Liability as of 2022</b>	<b>\$1,273,517</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1311000  
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$1,077,897      Proportionate Share: 0.0001873

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$254,748	\$590,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,738	\$2,247
<b>Net Difference Between Projected and Actual</b>	72,900	0
<b>Change of Assumptions</b>	80,009	25,273
<b>Changes in Proportion and Differences Between</b>	35,799	13,051
<b>Total</b>	\$201,446	\$40,571

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$75,531
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,357
<b>Total</b>	\$113,888

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,726

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$47,406
<b>2024</b>	50,615
<b>2025</b>	(14,259)
<b>2026</b>	77,113
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$160,875

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$997,930	\$590,713	\$251,064

**PERF Net Pension Liability - Unaudited**  
**PORTAGE TOWNSHIP, PORTER COUNTY - 1311000**

<b>Net Pension Liability as of 2021</b>	<b>\$254,748</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,865
- Net Difference Between Projected and Actual Investment	403,667
- Change of Assumptions	(16,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,546)
Pension Expense/Income	113,888
Contributions	(120,726)
Total Activity in FY 2022	335,965
<b>Net Pension Liability as of 2022</b>	<b>\$590,713</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1312000  
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$10,140,808      Proportionate Share: 0.0017620

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,204,045	\$5,557,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,830	\$21,134
Net Difference Between Projected and Actual	685,799	0
Change of Assumptions	752,675	237,749
Changes in Proportion and Differences Between	193,358	144,967
<b>Total</b>	<b>\$1,751,662</b>	<b>\$403,850</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$710,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,561)
<b>Total</b>	<b>\$703,982</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,134,297

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$221,881
2024	459,357
2025	(58,869)
2026	725,443
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,347,812</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,387,895	\$5,557,052	\$2,361,850

# PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

<b>Net Pension Liability as of 2021</b>	<b>\$2,204,045</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,319
- Net Difference Between Projected and Actual Investment	3,547,550
- Change of Assumptions	(98,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	267,106
Pension Expense/Income	703,982
Contributions	(1,134,297)
Total Activity in FY 2022	3,353,007
<b>Net Pension Liability as of 2022</b>	<b>\$5,557,052</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1312001  
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$144,837      Proportionate Share: 0.0000252

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$27,106	\$79,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,714	\$302
<b>Net Difference Between Projected and Actual</b>	9,808	0
<b>Change of Assumptions</b>	10,765	3,400
<b>Changes in Proportion and Differences Between</b>	9,408	7,333
<b>Total</b>	\$31,695	\$11,035

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,162
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,596)
<b>Total</b>	\$7,566

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,222

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,978
<b>2024</b>	6,414
<b>2025</b>	893
<b>2026</b>	10,375
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,265	\$79,477	\$33,779

# PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

<b>Net Pension Liability as of 2021</b>	<b>\$27,106</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,026
- Net Difference Between Projected and Actual Investment	45,003
- Change of Assumptions	(181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,179
Pension Expense/Income	7,566
Contributions	(16,222)
Total Activity in FY 2022	52,371
<b>Net Pension Liability as of 2022</b>	<b>\$79,477</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1314000  
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$5,075,602      Proportionate Share: 0.0008819

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,147,946	\$2,781,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,976	\$10,578
Net Difference Between Projected and Actual	343,250	0
Change of Assumptions	376,722	118,996
Changes in Proportion and Differences Between	29,809	55,884
<b>Total</b>	<b>\$809,757</b>	<b>\$185,458</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$355,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,937)
<b>Total</b>	<b>\$334,698</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$566,387

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$89,331
2024	219,187
2025	(47,311)
2026	363,092
2027	0
Thereafter	0
<b>Total</b>	<b>\$624,299</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,698,743	\$2,781,364	\$1,182,131

# PERF Net Pension Liability - Unaudited

## WESTVIEW SCHOOL CORPORATION - 1314000

<b>Net Pension Liability as of 2021</b>	<b>\$1,147,946</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,056
- Net Difference Between Projected and Actual Investment	1,833,752
- Change of Assumptions	(61,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,147
Pension Expense/Income	334,698
Contributions	(566,387)
Total Activity in FY 2022	1,633,418
<b>Net Pension Liability as of 2022</b>	<b>\$2,781,364</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1315000  
 Submission Unit Name: PULASKI COUNTY

Wages: \$4,233,428      Proportionate Share: 0.0007356

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$973,069	\$2,319,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,027	\$8,823
Net Difference Between Projected and Actual	286,307	0
Change of Assumptions	314,227	99,256
Changes in Proportion and Differences Between	6,601	50,373
<b>Total</b>	<b>\$657,162</b>	<b>\$158,452</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,627)
<b>Total</b>	<b>\$257,011</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$469,377

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$67,104
2024	174,914
2025	(46,166)
2026	302,858
2027	0
Thereafter	0
<b>Total</b>	<b>\$498,710</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,919,260	\$2,319,959	\$986,025

# PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

<b>Net Pension Liability as of 2021</b>	<b>\$973,069</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,351
- Net Difference Between Projected and Actual Investment	1,549,749
- Change of Assumptions	(55,919)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,075
Pension Expense/Income	257,011
Contributions	(469,377)
Total Activity in FY 2022	1,346,890
<b>Net Pension Liability as of 2022</b>	<b>\$2,319,959</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1316000  
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORPORATION

Wages: \$1,038,172      Proportionate Share: 0.0001804

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$230,273	\$568,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,269	\$2,164
<b>Net Difference Between Projected and Actual</b>	70,215	0
<b>Change of Assumptions</b>	77,062	24,342
<b>Changes in Proportion and Differences Between</b>	18,113	2,540
<b>Total</b>	\$177,659	\$29,046

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$72,748
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,450)
<b>Total</b>	\$65,298

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,276

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$30,080
<b>2024</b>	52,070
<b>2025</b>	(7,810)
<b>2026</b>	74,273
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$148,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$961,167	\$568,951	\$241,815

**PERF Net Pension Liability - Unaudited**  
**RENSELAER CENTRAL SCHOOL CORPORATION - 1316000**

<b>Net Pension Liability as of 2021</b>	<b>\$230,273</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,827
- Net Difference Between Projected and Actual Investment	369,204
- Change of Assumptions	(11,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,010
Pension Expense/Income	65,298
Contributions	(116,276)
Total Activity in FY 2022	338,678
<b>Net Pension Liability as of 2022</b>	<b>\$568,951</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1317000  
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$280,525      Proportionate Share: 0.0000487

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$54,608	\$153,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,312	\$584
<b>Net Difference Between Projected and Actual</b>	18,955	0
<b>Change of Assumptions</b>	20,803	6,571
<b>Changes in Proportion and Differences Between</b>	24,459	1,122
<b>Total</b>	\$67,529	\$8,277

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$19,639
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,581
<b>Total</b>	\$28,220

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,418

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$16,378
<b>2024</b>	21,961
<b>2025</b>	863
<b>2026</b>	20,050
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$59,252

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$259,472	\$153,592	\$65,279

# PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

<b>Net Pension Liability as of 2021</b>	<b>\$54,608</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,950
- Net Difference Between Projected and Actual Investment	89,858
- Change of Assumptions	(970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,344
Pension Expense/Income	28,220
Contributions	(31,418)
Total Activity in FY 2022	98,984
<b>Net Pension Liability as of 2022</b>	<b>\$153,592</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1318000  
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$476,384      Proportionate Share: 0.0000828

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$70,661	\$261,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,631	\$993
<b>Net Difference Between Projected and Actual</b>	32,227	0
<b>Change of Assumptions</b>	35,370	11,172
<b>Changes in Proportion and Differences Between</b>	60,118	20,636
<b>Total</b>	\$133,346	\$32,801

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$33,390
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,096
<b>Total</b>	\$43,486

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,355

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$23,750
<b>2024</b>	32,540
<b>2025</b>	10,164
<b>2026</b>	34,091
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$100,545

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$441,156	\$261,137	\$110,988

# PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

<b>Net Pension Liability as of 2021</b>	<b>\$70,661</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,632
- Net Difference Between Projected and Actual Investment	123,974
- Change of Assumptions	4,527
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,212
Pension Expense/Income	43,486
Contributions	(53,355)
Total Activity in FY 2022	190,476
<b>Net Pension Liability as of 2022</b>	<b>\$261,137</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1319000  
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$198,561 Proportionate Share: 0.0000345

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$50,923	\$108,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,346	\$414
Net Difference Between Projected and Actual	13,428	0
Change of Assumptions	14,737	4,655
Changes in Proportion and Differences Between	526	9,072
<b>Total</b>	<b>\$31,037</b>	<b>\$14,141</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	361
<b>Total</b>	<b>\$14,273</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,239

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,291
2024	5,598
2025	(4,196)
2026	14,203
2027	0
Thereafter	0
<b>Total</b>	<b>\$16,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$183,815	\$108,807	\$46,245

# PERF Net Pension Liability - Unaudited

## WINCHESTER COMMUNITY LIBRARY - 1319000

<b>Net Pension Liability as of 2021</b>	<b>\$50,923</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,207
- Net Difference Between Projected and Actual Investment	79,547
- Change of Assumptions	(4,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,809)
Pension Expense/Income	14,273
Contributions	(22,239)
Total Activity in FY 2022	57,884
<b>Net Pension Liability as of 2022</b>	<b>\$108,807</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1321000  
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$297,341      Proportionate Share: 0.0000517

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$73,556	\$163,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,516	\$620
<b>Net Difference Between Projected and Actual</b>	20,122	0
<b>Change of Assumptions</b>	22,085	6,976
<b>Changes in Proportion and Differences Between</b>	17,079	8,322
<b>Total</b>	\$62,802	\$15,918

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,849
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,845
<b>Total</b>	\$28,694

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,302

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$19,959
<b>2024</b>	10,852
<b>2025</b>	(5,213)
<b>2026</b>	21,286
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$46,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$275,456	\$163,053	\$69,301

# PERF Net Pension Liability - Unaudited

## UNION SCHOOL CORPORATION - 1321000

<b>Net Pension Liability as of 2021</b>	<b>\$73,556</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,849
- Net Difference Between Projected and Actual Investment	115,628
- Change of Assumptions	(5,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,004)
Pension Expense/Income	28,694
Contributions	(33,302)
Total Activity in FY 2022	89,497
<b>Net Pension Liability as of 2022</b>	<b>\$163,053</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1322000  
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,770,553      Proportionate Share: 0.0003076

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$401,202	\$970,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,919	\$3,689
<b>Net Difference Between Projected and Actual</b>	119,723	0
<b>Change of Assumptions</b>	131,398	41,505
<b>Changes in Proportion and Differences Between</b>	33,334	8,740
<b>Total</b>	\$305,374	\$53,934

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$124,043
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,847
<b>Total</b>	\$130,890

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,301

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$50,530
<b>2024</b>	90,938
<b>2025</b>	(16,671)
<b>2026</b>	126,643
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$251,440

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,638,886	\$970,119	\$412,318

**PERF Net Pension Liability - Unaudited**  
**NORTH MONTGOMERY SCHOOL CORPORATION - 1322000**

<b>Net Pension Liability as of 2021</b>	<b>\$401,202</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,519
- Net Difference Between Projected and Actual Investment	640,647
- Change of Assumptions	(21,796)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,958
Pension Expense/Income	130,890
Contributions	(198,301)
Total Activity in FY 2022	568,917
<b>Net Pension Liability as of 2022</b>	<b>\$970,119</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1323000  
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$7,128,853      Proportionate Share: 0.0012387

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,524,278	\$3,906,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$84,242	\$14,858
<b>Net Difference Between Projected and Actual</b>	482,122	0
<b>Change of Assumptions</b>	529,136	167,140
<b>Changes in Proportion and Differences Between</b>	185,471	100,262
<b>Total</b>	\$1,280,971	\$282,260

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$499,518
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	47,605
<b>Total</b>	\$547,123

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$792,543

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$193,179
<b>2024</b>	327,995
<b>2025</b>	(32,453)
<b>2026</b>	509,990
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$998,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,599,765	\$3,906,652	\$1,660,399

# PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

<b>Net Pension Liability as of 2021</b>	<b>\$1,524,278</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,684
- Net Difference Between Projected and Actual Investment	2,461,258
- Change of Assumptions	(62,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181,196
Pension Expense/Income	547,123
Contributions	(792,543)
Total Activity in FY 2022	2,382,374
<b>Net Pension Liability as of 2022</b>	<b>\$3,906,652</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1324000  
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,161,720 Proportionate Share: 0.0002019

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$231,852	\$636,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,731	\$2,422
<b>Net Difference Between Projected and Actual</b>	78,583	0
<b>Change of Assumptions</b>	86,246	27,243
<b>Changes in Proportion and Differences Between</b>	52,630	19,558
<b>Total</b>	\$231,190	\$49,223

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$81,418
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,940
<b>Total</b>	\$87,358

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,113

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$31,723
<b>2024</b>	65,711
<b>2025</b>	1,408
<b>2026</b>	83,125
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$181,967

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,075,719	\$636,759	\$270,634

# PERF Net Pension Liability - Unaudited

## PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

<b>Net Pension Liability as of 2021</b>	<b>\$231,852</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,008
- Net Difference Between Projected and Actual Investment	379,622
- Change of Assumptions	(5,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,574
Pension Expense/Income	87,358
Contributions	(130,113)
Total Activity in FY 2022	404,907
<b>Net Pension Liability as of 2022</b>	<b>\$636,759</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1325000  
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$2,829,113      Proportionate Share: 0.0004916

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$658,713	\$1,550,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$33,433	\$5,896
<b>Net Difference Between Projected and Actual</b>	191,339	0
<b>Change of Assumptions</b>	209,997	66,332
<b>Changes in Proportion and Differences Between</b>	6,292	50,401
<b>Total</b>	\$441,061	\$122,629

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$198,242
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	47,513
<b>Total</b>	\$245,755

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$316,214

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$44,890
<b>2024</b>	104,804
<b>2025</b>	(33,661)
<b>2026</b>	202,399
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$318,432

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,619,233	\$1,550,424	\$658,959

**PERF Net Pension Liability - Unaudited**  
**SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000**

<b>Net Pension Liability as of 2021</b>	<b>\$658,713</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,160
- Net Difference Between Projected and Actual Investment	1,046,618
- Change of Assumptions	(39,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,895)
Pension Expense/Income	245,755
Contributions	(316,214)
Total Activity in FY 2022	891,711
<b>Net Pension Liability as of 2022</b>	<b>\$1,550,424</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1326000  
 Submission Unit Name: TOWN OF BOURBON

Wages: \$533,641      Proportionate Share: 0.0000927

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$127,506	\$292,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,304	\$1,112
Net Difference Between Projected and Actual	36,080	0
Change of Assumptions	39,599	12,508
Changes in Proportion and Differences Between	1,417	16,709
<b>Total</b>	<b>\$83,400</b>	<b>\$30,329</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,382
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,992)
<b>Total</b>	<b>\$33,390</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,768

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,051
2024	17,468
2025	(7,614)
2026	38,166
2027	0
Thereafter	0
<b>Total</b>	<b>\$53,071</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$493,903	\$292,360	\$124,259

# PERF Net Pension Liability - Unaudited

## TOWN OF BOURBON - 1326000

<b>Net Pension Liability as of 2021</b>	<b>\$127,506</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,377
- Net Difference Between Projected and Actual Investment	201,634
- Change of Assumptions	(8,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,374)
Pension Expense/Income	33,390
Contributions	(59,768)
Total Activity in FY 2022	164,854
<b>Net Pension Liability as of 2022</b>	<b>\$292,360</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1327000  
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,934,589 Proportionate Share: 0.0006837

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$865,565	\$2,156,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,497	\$8,201
Net Difference Between Projected and Actual	266,107	0
Change of Assumptions	292,057	92,253
Changes in Proportion and Differences Between	150,449	5,399
<b>Total</b>	<b>\$755,110</b>	<b>\$105,853</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	116,824
<b>Total</b>	<b>\$392,533</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,780

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$195,050
2024	200,669
2025	(27,951)
2026	281,489
2027	0
Thereafter	0
<b>Total</b>	<b>\$649,257</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,642,738	\$2,156,275	\$916,457

# PERF Net Pension Liability - Unaudited

## DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

<b>Net Pension Liability as of 2021</b>	<b>\$865,565</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,974
- Net Difference Between Projected and Actual Investment	1,389,964
- Change of Assumptions	(41,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,822)
Pension Expense/Income	392,533
Contributions	(434,780)
Total Activity in FY 2022	1,290,710
<b>Net Pension Liability as of 2022</b>	<b>\$2,156,275</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1328000  
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

ROCKVILLE COMMUNITY SCHOOLS - 1328000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1330000  
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$214,630 Proportionate Share: 0.0000373

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$57,371	\$117,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,537	\$447
Net Difference Between Projected and Actual	14,518	0
Change of Assumptions	15,933	5,033
Changes in Proportion and Differences Between	3,940	17,446
<b>Total</b>	<b>\$36,928</b>	<b>\$22,926</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,042
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,656)
<b>Total</b>	<b>\$6,386</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,038

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,232)
2024	6,320
2025	(5,444)
2026	15,358
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,002</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$198,734	\$117,638	\$49,998

# PERF Net Pension Liability - Unaudited

## TOWN OF TRAIL CREEK - 1330000

<b>Net Pension Liability as of 2021</b>	<b>\$57,371</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,274
- Net Difference Between Projected and Actual Investment	89,009
- Change of Assumptions	(5,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,293)
Pension Expense/Income	6,386
Contributions	(24,038)
Total Activity in FY 2022	60,267
<b>Net Pension Liability as of 2022</b>	<b>\$117,638</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1332000  
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$456,230      Proportionate Share: 0.0000793

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$128,690	\$250,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,393	\$951
Net Difference Between Projected and Actual	30,865	0
Change of Assumptions	33,875	10,700
Changes in Proportion and Differences Between	1,206	41,225
<b>Total</b>	<b>\$71,339</b>	<b>\$52,876</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,873)
<b>Total</b>	<b>\$18,105</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,098

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,483)
2024	6,516
2025	(14,219)
2026	32,649
2027	0
Thereafter	0
<b>Total</b>	<b>\$18,463</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$422,509	\$250,099	\$106,297

**PERF Net Pension Liability - Unaudited**  
**CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000**

<b>Net Pension Liability as of 2021</b>	<b>\$128,690</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,610
- Net Difference Between Projected and Actual Investment	197,957
- Change of Assumptions	(12,651)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,514)
Pension Expense/Income	18,105
Contributions	(51,098)
Total Activity in FY 2022	121,409
<b>Net Pension Liability as of 2022</b>	<b>\$250,099</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1333000  
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$554,728      Proportionate Share: 0.0000964

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$112,110	\$304,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,556	\$1,156
<b>Net Difference Between Projected and Actual</b>	37,520	0
<b>Change of Assumptions</b>	41,179	13,007
<b>Changes in Proportion and Differences Between</b>	25,279	6,264
<b>Total</b>	\$110,534	\$20,427

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,874
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,359
<b>Total</b>	\$56,233

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,130

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$20,456
<b>2024</b>	29,844
<b>2025</b>	118
<b>2026</b>	39,689
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$90,107

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$513,617	\$304,029	\$129,218

# PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

<b>Net Pension Liability as of 2021</b>	<b>\$112,110</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,805
- Net Difference Between Projected and Actual Investment	183,085
- Change of Assumptions	(3,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,964
Pension Expense/Income	56,233
Contributions	(62,130)
Total Activity in FY 2022	191,919
<b>Net Pension Liability as of 2022</b>	<b>\$304,029</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1334000  
 Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$24,084      Proportionate Share: 0.0000042

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$5,658	\$13,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286	\$50
Net Difference Between Projected and Actual	1,635	0
Change of Assumptions	1,794	567
Changes in Proportion and Differences Between	56	296
<b>Total</b>	<b>\$3,771</b>	<b>\$913</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	177
<b>Total</b>	<b>\$1,871</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,697

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$432
2024	996
2025	(300)
2026	1,730
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,858</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,378	\$13,246	\$5,630

**PERF Net Pension Liability - Unaudited**  
**NOBLE TOWNSHIP, WABASH COUNTY - 1334000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,658</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155
- Net Difference Between Projected and Actual Investment	8,982
- Change of Assumptions	(348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(375)
Pension Expense/Income	1,871
Contributions	(2,697)
Total Activity in FY 2022	7,588
<b>Net Pension Liability as of 2022</b>	<b>\$13,246</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1335000  
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$2,127,460      Proportionate Share: 0.0003697

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$448,309	\$1,165,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,143	\$4,434
<b>Net Difference Between Projected and Actual</b>	143,893	0
<b>Change of Assumptions</b>	157,925	49,884
<b>Changes in Proportion and Differences Between</b>	158,371	3,535
<b>Total</b>	\$485,332	\$57,853

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$149,085
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	72,302
<b>Total</b>	\$221,387

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,018

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$124,063
<b>2024</b>	158,392
<b>2025</b>	(7,188)
<b>2026</b>	152,212
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$427,479

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,969,753	\$1,165,972	\$495,560

# PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

<b>Net Pension Liability as of 2021</b>	<b>\$448,309</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,327
- Net Difference Between Projected and Actual Investment	725,982
- Change of Assumptions	(16,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,748
Pension Expense/Income	221,387
Contributions	(236,018)
Total Activity in FY 2022	717,663
<b>Net Pension Liability as of 2022</b>	<b>\$1,165,972</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1336000  
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$811,430 Proportionate Share: 0.0001410

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$144,348	\$444,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,589	\$1,691
<b>Net Difference Between Projected and Actual</b>	54,879	0
<b>Change of Assumptions</b>	60,231	19,025
<b>Changes in Proportion and Differences Between</b>	76,197	6,564
<b>Total</b>	\$200,896	\$27,280

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$56,860
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,910
<b>Total</b>	\$81,770

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,880

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$43,294
<b>2024</b>	64,390
<b>2025</b>	7,881
<b>2026</b>	58,051
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$173,616

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$751,245	\$444,690	\$189,002

**PERF Net Pension Liability - Unaudited**  
**UNION TOWNSHIP SCHOOL CORPORATION - 1336000**

<b>Net Pension Liability as of 2021</b>	<b>\$144,348</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,843
- Net Difference Between Projected and Actual Investment	242,302
- Change of Assumptions	1,021
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,286
Pension Expense/Income	81,770
Contributions	(90,880)
Total Activity in FY 2022	300,342
<b>Net Pension Liability as of 2022</b>	<b>\$444,690</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1337000  
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$545,318      Proportionate Share: 0.0000948

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$144,612	\$298,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,447	\$1,137
<b>Net Difference Between Projected and Actual</b>	36,898	0
<b>Change of Assumptions</b>	40,496	12,792
<b>Changes in Proportion and Differences Between</b>	17,832	29,673
<b>Total</b>	\$101,673	\$43,602

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,229
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(96)
<b>Total</b>	\$38,133

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,076

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$11,568
<b>2024</b>	20,849
<b>2025</b>	(13,377)
<b>2026</b>	39,031
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$58,071

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$505,092	\$298,983	\$127,073

# PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

<b>Net Pension Liability as of 2021</b>	<b>\$144,612</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,251
- Net Difference Between Projected and Actual Investment	224,663
- Change of Assumptions	(12,554)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,046)
Pension Expense/Income	38,133
Contributions	(61,076)
Total Activity in FY 2022	154,371
<b>Net Pension Liability as of 2022</b>	<b>\$298,983</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1337001  
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$148,483      Proportionate Share: 0.0000258

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$39,607	\$81,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,755	\$309
<b>Net Difference Between Projected and Actual</b>	10,042	0
<b>Change of Assumptions</b>	11,021	3,481
<b>Changes in Proportion and Differences Between</b>	13,576	16,012
<b>Total</b>	\$36,394	\$19,802

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,404
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,044)
<b>Total</b>	(\$640)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,630

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$230
<b>2024</b>	9,474
<b>2025</b>	(3,736)
<b>2026</b>	10,624
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$16,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$137,462	\$81,369	\$34,583

**PERF Net Pension Liability - Unaudited**  
**CITY OF ROCKPORT HOUSING AUTHORITY - 1337001**

<b>Net Pension Liability as of 2021</b>	<b>\$39,607</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	882
- Net Difference Between Projected and Actual Investment	61,468
- Change of Assumptions	(3,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169
Pension Expense/Income	(640)
Contributions	(16,630)
Total Activity in FY 2022	41,762
<b>Net Pension Liability as of 2022</b>	<b>\$81,369</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1339000  
 Submission Unit Name: TOWN OF BROOK

Wages: \$76,588      Proportionate Share: 0.0000133

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$23,291	\$41,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$905	\$160
Net Difference Between Projected and Actual	5,177	0
Change of Assumptions	5,681	1,795
Changes in Proportion and Differences Between	705	12,750
<b>Total</b>	<b>\$12,468</b>	<b>\$14,705</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,847)
<b>Total</b>	<b>(\$484)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,578

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,043)
2024	(1,614)
2025	(3,055)
2026	5,475
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,237)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,862	\$41,946	\$17,828

# PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

<b>Net Pension Liability as of 2021</b>	<b>\$23,291</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	413
- Net Difference Between Projected and Actual Investment	35,418
- Change of Assumptions	(2,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,516)
Pension Expense/Income	(484)
Contributions	(8,578)
Total Activity in FY 2022	18,655
<b>Net Pension Liability as of 2022</b>	<b>\$41,946</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1340000  
 Submission Unit Name: TOWN OF AVILLA

Wages: \$782,404      Proportionate Share: 0.0001359

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$170,271	\$428,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,242	\$1,630
<b>Net Difference Between Projected and Actual</b>	52,894	0
<b>Change of Assumptions</b>	58,053	18,337
<b>Changes in Proportion and Differences Between</b>	14,403	479
<b>Total</b>	\$134,592	\$20,446

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,803
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,537
<b>Total</b>	\$63,340

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,459

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$23,866
<b>2024</b>	39,177
<b>2025</b>	(4,849)
<b>2026</b>	55,952
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$114,146

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$724,072	\$428,606	\$182,165

# PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

<b>Net Pension Liability as of 2021</b>	<b>\$170,271</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,188
- Net Difference Between Projected and Actual Investment	273,975
- Change of Assumptions	(7,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,976
Pension Expense/Income	63,340
Contributions	(86,459)
Total Activity in FY 2022	258,335
<b>Net Pension Liability as of 2022</b>	<b>\$428,606</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1341000  
 Submission Unit Name: TOWN OF CICERO

Wages: \$944,704      Proportionate Share: 0.0001641

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$203,298	\$517,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,160	\$1,968
<b>Net Difference Between Projected and Actual</b>	63,870	0
<b>Change of Assumptions</b>	70,099	22,142
<b>Changes in Proportion and Differences Between</b>	23,895	738
<b>Total</b>	\$169,024	\$24,848

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$66,175
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,233
<b>Total</b>	\$70,408

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,634

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$31,257
<b>2024</b>	50,064
<b>2025</b>	(4,709)
<b>2026</b>	67,564
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$144,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$874,321	\$517,544	\$219,966

# PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

<b>Net Pension Liability as of 2021</b>	<b>\$203,298</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,298
- Net Difference Between Projected and Actual Investment	327,834
- Change of Assumptions	(8,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,978
Pension Expense/Income	70,408
Contributions	(105,634)
Total Activity in FY 2022	314,246
<b>Net Pension Liability as of 2022</b>	<b>\$517,544</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1342000  
 Submission Unit Name: TOWN OF AKRON

Wages: \$260,214      Proportionate Share: 0.0000452

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$42,239	\$142,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,074	\$542
<b>Net Difference Between Projected and Actual</b>	17,593	0
<b>Change of Assumptions</b>	19,308	6,099
<b>Changes in Proportion and Differences Between</b>	28,158	125
<b>Total</b>	\$68,133	\$6,766

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,227
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,064
<b>Total</b>	\$21,291

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,144

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$17,465
<b>2024</b>	21,180
<b>2025</b>	4,113
<b>2026</b>	18,609
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,367

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$240,825	\$142,553	\$60,588

# PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

<b>Net Pension Liability as of 2021</b>	<b>\$42,239</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,930
- Net Difference Between Projected and Actual Investment	72,436
- Change of Assumptions	1,451
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,350
Pension Expense/Income	21,291
Contributions	(29,144)
Total Activity in FY 2022	100,314
<b>Net Pension Liability as of 2022</b>	<b>\$142,553</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1343000  
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,364,413      Proportionate Share: 0.0004108

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$538,840	\$1,295,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,938	\$4,927
<b>Net Difference Between Projected and Actual</b>	159,890	0
<b>Change of Assumptions</b>	175,482	55,430
<b>Changes in Proportion and Differences Between</b>	27,494	7,793
<b>Total</b>	\$390,804	\$68,150

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$165,659
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	37,976
<b>Total</b>	\$203,635

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,731

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$69,759
<b>2024</b>	108,999
<b>2025</b>	(25,237)
<b>2026</b>	169,133
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$322,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,188,733	\$1,295,594	\$550,652

# PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

<b>Net Pension Liability as of 2021</b>	<b>\$538,840</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,340
- Net Difference Between Projected and Actual Investment	859,524
- Change of Assumptions	(29,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,060)
Pension Expense/Income	203,635
Contributions	(255,731)
Total Activity in FY 2022	756,754
<b>Net Pension Liability as of 2022</b>	<b>\$1,295,594</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1344000  
 Submission Unit Name: CITY OF BUTLER

Wages: \$638,785      Proportionate Share: 0.0001110

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$143,691	\$350,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,549	\$1,331
<b>Net Difference Between Projected and Actual</b>	43,203	0
<b>Change of Assumptions</b>	47,416	14,977
<b>Changes in Proportion and Differences Between</b>	5,156	24,881
<b>Total</b>	\$103,324	\$41,189

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$44,762
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,866)
<b>Total</b>	\$32,896

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,544

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,046
<b>2024</b>	20,981
<b>2025</b>	(5,594)
<b>2026</b>	45,702
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$62,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$591,405	\$350,075	\$148,789

# PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

<b>Net Pension Liability as of 2021</b>	<b>\$143,691</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,172
- Net Difference Between Projected and Actual Investment	229,772
- Change of Assumptions	(7,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,650
Pension Expense/Income	32,896
Contributions	(71,544)
Total Activity in FY 2022	206,384
<b>Net Pension Liability as of 2022</b>	<b>\$350,075</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1345000  
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$8,982,674 Proportionate Share: 0.0015608

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,038,248	\$4,922,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,147	\$18,721
Net Difference Between Projected and Actual	607,489	0
Change of Assumptions	666,728	210,601
Changes in Proportion and Differences Between	101,458	10,583
<b>Total</b>	<b>\$1,481,822</b>	<b>\$239,905</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$629,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	98,491
<b>Total</b>	<b>\$727,899</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,002,313

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$270,362
2024	415,290
2025	(86,341)
2026	642,606
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,241,917</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,315,906	\$4,922,501	\$2,092,154

**PERF Net Pension Liability - Unaudited**  
**PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,038,248</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,410
- Net Difference Between Projected and Actual Investment	3,253,968
- Change of Assumptions	(111,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,415)
Pension Expense/Income	727,899
Contributions	(1,002,313)
Total Activity in FY 2022	2,884,253
<b>Net Pension Liability as of 2022</b>	<b>\$4,922,501</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1346000  
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$433,234      Proportionate Share: 0.0000753

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$83,556	\$237,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,121	\$903
<b>Net Difference Between Projected and Actual</b>	29,308	0
<b>Change of Assumptions</b>	32,166	10,160
<b>Changes in Proportion and Differences Between</b>	32,962	4,269
<b>Total</b>	\$99,557	\$15,332

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$30,365
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,300
<b>Total</b>	\$39,665

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,522

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$25,806
<b>2024</b>	25,749
<b>2025</b>	1,667
<b>2026</b>	31,003
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$84,225

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$401,197	\$237,484	\$100,935

# PERF Net Pension Liability - Unaudited

## TOWN OF KINGSFORD HEIGHTS - 1346000

<b>Net Pension Liability as of 2021</b>	<b>\$83,556</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,028
- Net Difference Between Projected and Actual Investment	137,798
- Change of Assumptions	(1,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,214
Pension Expense/Income	39,665
Contributions	(48,522)
Total Activity in FY 2022	153,928
<b>Net Pension Liability as of 2022</b>	<b>\$237,484</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1347000  
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$216,387      Proportionate Share: 0.0000376

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$48,950	\$118,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,557	\$451
Net Difference Between Projected and Actual	14,635	0
Change of Assumptions	16,062	5,073
Changes in Proportion and Differences Between	1,335	3,866
<b>Total</b>	<b>\$34,589</b>	<b>\$9,390</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,229)
<b>Total</b>	<b>\$12,934</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,235

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,647
2024	9,073
2025	(2,003)
2026	15,482
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,199</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$200,332	\$118,584	\$50,400

# PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

<b>Net Pension Liability as of 2021</b>	<b>\$48,950</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,409
- Net Difference Between Projected and Actual Investment	78,191
- Change of Assumptions	(2,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,973
Pension Expense/Income	12,934
Contributions	(24,235)
Total Activity in FY 2022	69,634
<b>Net Pension Liability as of 2022</b>	<b>\$118,584</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1348000  
 Submission Unit Name: PARKE COUNTY

Wages: \$3,658,785      Proportionate Share: 0.0006357

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$852,275	\$2,004,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$43,233	\$7,625
<b>Net Difference Between Projected and Actual</b>	247,425	0
<b>Change of Assumptions</b>	271,552	85,776
<b>Changes in Proportion and Differences Between</b>	34,637	25,607
<b>Total</b>	\$596,847	\$119,008

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$256,352
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,329
<b>Total</b>	\$262,681

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$409,781

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$98,093
<b>2024</b>	161,561
<b>2025</b>	(43,542)
<b>2026</b>	261,727
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$477,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,386,995	\$2,004,891	\$852,116

# PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

<b>Net Pension Liability as of 2021</b>	<b>\$852,275</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,475
- Net Difference Between Projected and Actual Investment	1,354,026
- Change of Assumptions	(51,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,298)
Pension Expense/Income	262,681
Contributions	(409,781)
Total Activity in FY 2022	1,152,616
<b>Net Pension Liability as of 2022</b>	<b>\$2,004,891</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1349000  
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$23,508,565      Proportionate Share: 0.0040848

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$5,341,157	\$12,882,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$277,799	\$48,995
Net Difference Between Projected and Actual	1,589,871	0
Change of Assumptions	1,744,907	551,168
Changes in Proportion and Differences Between	111,285	375,086
<b>Total</b>	<b>\$3,723,862</b>	<b>\$975,249</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,647,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(109,488)
<b>Total</b>	<b>\$1,537,747</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,632,957

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$342,211
2024	951,354
2025	(226,726)
2026	1,681,774
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,748,613</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,763,719	\$12,882,773	\$5,475,417

**PERF Net Pension Liability - Unaudited**  
**HAMILTON SOUTHEASTERN SCHOOLS - 1349000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,341,157</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,768
- Net Difference Between Projected and Actual Investment	8,524,876
- Change of Assumptions	(293,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,355
Pension Expense/Income	1,537,747
Contributions	(2,632,957)
Total Activity in FY 2022	7,541,616
<b>Net Pension Liability as of 2022</b>	<b>\$12,882,773</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1350000  
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$1,929,948      Proportionate Share: 0.0003353

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$377,385	\$1,057,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$22,803	\$4,022
<b>Net Difference Between Projected and Actual</b>	130,504	0
<b>Change of Assumptions</b>	143,230	45,243
<b>Changes in Proportion and Differences Between</b>	143,306	1,530
<b>Total</b>	\$439,843	\$50,795

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$135,213
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	70,545
<b>Total</b>	\$205,758

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,154

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$108,705
<b>2024</b>	136,938
<b>2025</b>	5,358
<b>2026</b>	138,047
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$389,048

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,786,471	\$1,057,480	\$449,449

**PERF Net Pension Liability - Unaudited**  
**COVINGTON COMMUNITY SCHOOL - 1350000**

<b>Net Pension Liability as of 2021</b>	<b>\$377,385</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,408
- Net Difference Between Projected and Actual Investment	620,504
- Change of Assumptions	(7,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,651
Pension Expense/Income	205,758
Contributions	(216,154)
Total Activity in FY 2022	680,095
<b>Net Pension Liability as of 2022</b>	<b>\$1,057,480</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1351000  
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$725,336      Proportionate Share: 0.0001260

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$167,113	\$397,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,569	\$1,511
<b>Net Difference Between Projected and Actual</b>	49,041	0
<b>Change of Assumptions</b>	53,824	17,001
<b>Changes in Proportion and Differences Between</b>	4,610	6,908
<b>Total</b>	\$116,044	\$25,420

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$50,811
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,798)
<b>Total</b>	\$49,013

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,582

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$16,965
<b>2024</b>	30,607
<b>2025</b>	(8,826)
<b>2026</b>	51,878
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$90,624

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$671,325	\$397,383	\$168,895

# PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

<b>Net Pension Liability as of 2021</b>	<b>\$167,113</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,679
- Net Difference Between Projected and Actual Investment	266,022
- Change of Assumptions	(9,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,163)
Pension Expense/Income	49,013
Contributions	(76,582)
Total Activity in FY 2022	230,270
<b>Net Pension Liability as of 2022</b>	<b>\$397,383</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1352000  
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$4,932,961      Proportionate Share: 0.0008571

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,113,997	\$2,703,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$58,290	\$10,280
<b>Net Difference Between Projected and Actual</b>	333,597	0
<b>Change of Assumptions</b>	366,128	115,650
<b>Changes in Proportion and Differences Between</b>	30,960	42,394
<b>Total</b>	\$788,975	\$168,324

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$345,634
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(190)
<b>Total</b>	\$345,444

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$549,415

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$99,476
<b>2024</b>	213,826
<b>2025</b>	(45,532)
<b>2026</b>	352,881
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$620,651

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,566,609	\$2,703,149	\$1,148,889

# PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

<b>Net Pension Liability as of 2021</b>	<b>\$1,113,997</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,151
- Net Difference Between Projected and Actual Investment	1,780,020
- Change of Assumptions	(59,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,597
Pension Expense/Income	345,444
Contributions	(549,415)
Total Activity in FY 2022	1,589,152
<b>Net Pension Liability as of 2022</b>	<b>\$2,703,149</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1353000  
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1354000  
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,300 Proportionate Share: 0.0000009

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,316	\$2,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61	\$11
Net Difference Between Projected and Actual	350	0
Change of Assumptions	384	121
Changes in Proportion and Differences Between	22	209
<b>Total</b>	<b>\$817</b>	<b>\$341</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(155)
<b>Total</b>	<b>\$208</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$52
2024	157
2025	(101)
2026	368
2027	0
Thereafter	0
<b>Total</b>	<b>\$476</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,795	\$2,838	\$1,206

**PERF Net Pension Liability - Unaudited**  
**JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,316</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31
- Net Difference Between Projected and Actual Investment	2,059
- Change of Assumptions	(103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79)
Pension Expense/Income	208
Contributions	(594)
Total Activity in FY 2022	1,522
<b>Net Pension Liability as of 2022</b>	<b>\$2,838</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1355000  
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$794,023      Proportionate Share: 0.0001380

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$198,693	\$435,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,385	\$1,655
Net Difference Between Projected and Actual	53,712	0
Change of Assumptions	58,950	18,621
Changes in Proportion and Differences Between	1,973	35,200
<b>Total</b>	<b>\$124,020</b>	<b>\$55,476</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,308)
<b>Total</b>	<b>\$42,342</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,931

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,926
2024	22,627
2025	(14,825)
2026	56,816
2027	0
Thereafter	0
<b>Total</b>	<b>\$68,544</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$735,261	\$435,229	\$184,980

**PERF Net Pension Liability - Unaudited**  
**OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000**

<b>Net Pension Liability as of 2021</b>	<b>\$198,693</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,901
- Net Difference Between Projected and Actual Investment	311,697
- Change of Assumptions	(14,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,488)
Pension Expense/Income	42,342
Contributions	(88,931)
Total Activity in FY 2022	236,536
<b>Net Pension Liability as of 2022</b>	<b>\$435,229</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1356000  
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$917,277      Proportionate Share: 0.0001594

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$202,641	\$502,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,840	\$1,912
<b>Net Difference Between Projected and Actual</b>	62,041	0
<b>Change of Assumptions</b>	68,091	21,508
<b>Changes in Proportion and Differences Between</b>	21,230	583
<b>Total</b>	\$162,202	\$24,003

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$64,280
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,414
<b>Total</b>	\$78,694

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,736

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$32,580
<b>2024</b>	46,571
<b>2025</b>	(6,579)
<b>2026</b>	65,627
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$138,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$849,279	\$502,721	\$213,666

# PERF Net Pension Liability - Unaudited

## BLUE RIVER VALLEY SCHOOLS - 1356000

<b>Net Pension Liability as of 2021</b>	<b>\$202,641</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,043
- Net Difference Between Projected and Actual Investment	325,151
- Change of Assumptions	(9,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,758
Pension Expense/Income	78,694
Contributions	(102,736)
Total Activity in FY 2022	300,080
<b>Net Pension Liability as of 2022</b>	<b>\$502,721</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$27,850      Proportionate Share: 0.0000048

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,711	\$15,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$326	\$58
Net Difference Between Projected and Actual	1,868	0
Change of Assumptions	2,050	648
Changes in Proportion and Differences Between	0	4,881
<b>Total</b>	<b>\$4,244</b>	<b>\$5,587</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,598)
<b>Total</b>	<b>(\$662)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,706)
2024	(568)
2025	(1,043)
2026	1,974
2027	0
Thereafter	0
<b>Total</b>	<b>(\$1,343)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,574	\$15,138	\$6,434

**PERF Net Pension Liability - Unaudited**  
**BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172
- Net Difference Between Projected and Actual Investment	10,581
- Change of Assumptions	(467)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,197)
Pension Expense/Income	(662)
Contributions	0
Total Activity in FY 2022	8,427
<b>Net Pension Liability as of 2022</b>	<b>\$15,138</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1358000

Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$576,632      Proportionate Share: 0.0001002

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$131,453	\$316,014

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,814	\$1,202
<b>Net Difference Between Projected and Actual</b>	38,999	0
<b>Change of Assumptions</b>	42,803	13,520
<b>Changes in Proportion and Differences Between</b>	2,086	6,892
<b>Total</b>	\$90,702	\$21,614

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$40,407
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,640)
<b>Total</b>	\$32,767

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,582

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$8,244
<b>2024</b>	25,325
<b>2025</b>	(5,734)
<b>2026</b>	41,253
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$69,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$533,863	\$316,014	\$134,312

# PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

<b>Net Pension Liability as of 2021</b>	<b>\$131,453</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,741
- Net Difference Between Projected and Actual Investment	209,679
- Change of Assumptions	(7,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,268
Pension Expense/Income	32,767
Contributions	(64,582)
Total Activity in FY 2022	184,561
<b>Net Pension Liability as of 2022</b>	<b>\$316,014</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1359000

Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$102,016      Proportionate Share: 0.0000177

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$139,217	\$55,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,204	\$212
Net Difference Between Projected and Actual	6,889	0
Change of Assumptions	7,561	2,388
Changes in Proportion and Differences Between	534	288,769
<b>Total</b>	<b>\$16,188</b>	<b>\$291,369</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(128,917)
<b>Total</b>	<b>(\$121,779)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,426

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$126,693)
2024	(109,232)
2025	(46,544)
2026	7,288
2027	0
Thereafter	0
<b>Total</b>	<b>(\$275,181)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,305	\$55,823	\$23,726

**PERF Net Pension Liability - Unaudited**  
**VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000**

<b>Net Pension Liability as of 2021</b>	<b>\$139,217</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(990)
- Net Difference Between Projected and Actual Investment	187,649
- Change of Assumptions	(33,583)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,265)
Pension Expense/Income	(121,779)
Contributions	(11,426)
Total Activity in FY 2022	(83,394)
<b>Net Pension Liability as of 2022</b>	<b>\$55,823</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1360000  
 Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$774,398      Proportionate Share: 0.0001346

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$175,271	\$424,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,154	\$1,614
<b>Net Difference Between Projected and Actual</b>	52,389	0
<b>Change of Assumptions</b>	57,497	18,162
<b>Changes in Proportion and Differences Between</b>	18,847	485
<b>Total</b>	\$137,887	\$20,261

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,279
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,569
<b>Total</b>	\$69,848

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,733

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$29,734
<b>2024</b>	39,664
<b>2025</b>	(7,189)
<b>2026</b>	55,417
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$117,626

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,146	\$424,506	\$180,423

# PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

<b>Net Pension Liability as of 2021</b>	<b>\$175,271</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,045
- Net Difference Between Projected and Actual Investment	279,962
- Change of Assumptions	(9,458)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,429)
Pension Expense/Income	69,848
Contributions	(86,733)
Total Activity in FY 2022	249,235
<b>Net Pension Liability as of 2022</b>	<b>\$424,506</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1361000  
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,357,070 Proportionate Share: 0.0002358

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$305,013	\$743,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,036	\$2,828
<b>Net Difference Between Projected and Actual</b>	91,777	0
<b>Change of Assumptions</b>	100,727	31,817
<b>Changes in Proportion and Differences Between</b>	30,380	23,398
<b>Total</b>	\$238,920	\$58,043

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$95,089
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,079
<b>Total</b>	\$116,168

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,985

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$42,775
<b>2024</b>	52,809
<b>2025</b>	(11,789)
<b>2026</b>	97,082
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$180,877

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,256,337	\$743,674	\$316,075

**PERF Net Pension Liability - Unaudited**  
**WEST WASHINGTON SCHOOL CORPORATION - 1361000**

<b>Net Pension Liability as of 2021</b>	<b>\$305,013</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,866
- Net Difference Between Projected and Actual Investment	487,809
- Change of Assumptions	(16,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,195)
Pension Expense/Income	116,168
Contributions	(151,985)
Total Activity in FY 2022	438,661
<b>Net Pension Liability as of 2022</b>	<b>\$743,674</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1362000  
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,626,988      Proportionate Share: 0.0002827

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$299,224	\$891,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,226	\$3,391
<b>Net Difference Between Projected and Actual</b>	110,031	0
<b>Change of Assumptions</b>	120,761	38,145
<b>Changes in Proportion and Differences Between</b>	136,132	853
<b>Total</b>	\$386,150	\$42,389

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$114,001
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	69,569
<b>Total</b>	\$183,570

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,223

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$103,893
<b>2024</b>	111,523
<b>2025</b>	11,954
<b>2026</b>	116,391
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$343,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,506,219	\$891,588	\$378,942

**PERF Net Pension Liability - Unaudited**  
**WEST CENTRAL SCHOOL CORPORATION - 1362000**

<b>Net Pension Liability as of 2021</b>	<b>\$299,224</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,576
- Net Difference Between Projected and Actual Investment	498,546
- Change of Assumptions	(685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,580
Pension Expense/Income	183,570
Contributions	(182,223)
Total Activity in FY 2022	592,364
<b>Net Pension Liability as of 2022</b>	<b>\$891,588</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1363000  
 Submission Unit Name: TOWN OF GASTON

Wages: \$121,932      Proportionate Share: 0.0000212

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$27,633	\$66,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,442	\$254
<b>Net Difference Between Projected and Actual</b>	8,251	0
<b>Change of Assumptions</b>	9,056	2,861
<b>Changes in Proportion and Differences Between</b>	17,582	9,863
<b>Total</b>	\$36,331	\$12,978

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,549
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(8,882)
<b>Total</b>	(\$333)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,656

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,605
<b>2024</b>	13,165
<b>2025</b>	(1,146)
<b>2026</b>	8,729
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$23,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,953	\$66,861	\$28,417

# PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

<b>Net Pension Liability as of 2021</b>	<b>\$27,633</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	795
- Net Difference Between Projected and Actual Investment	44,130
- Change of Assumptions	(1,497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,789
Pension Expense/Income	(333)
Contributions	(13,656)
Total Activity in FY 2022	39,228
<b>Net Pension Liability as of 2022</b>	<b>\$66,861</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1364000  
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$1,827,837 Proportionate Share: 0.0003176

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$362,911	\$1,001,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,599	\$3,809
<b>Net Difference Between Projected and Actual</b>	123,615	0
<b>Change of Assumptions</b>	135,669	42,854
<b>Changes in Proportion and Differences Between</b>	96,392	8,872
<b>Total</b>	\$377,275	\$55,535

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$128,075
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	40,041
<b>Total</b>	\$168,116

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,716

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$72,492
<b>2024</b>	115,556
<b>2025</b>	2,931
<b>2026</b>	130,761
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$321,740

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,692,165	\$1,001,657	\$425,723

# PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

<b>Net Pension Liability as of 2021</b>	<b>\$362,911</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,623
- Net Difference Between Projected and Actual Investment	594,822
- Change of Assumptions	(8,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,116
Pension Expense/Income	168,116
Contributions	(204,716)
Total Activity in FY 2022	638,746
<b>Net Pension Liability as of 2022</b>	<b>\$1,001,657</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1365000  
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$47,828      Proportionate Share: 0.0000083

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,264	\$26,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$564	\$100
<b>Net Difference Between Projected and Actual</b>	3,230	0
<b>Change of Assumptions</b>	3,546	1,120
<b>Changes in Proportion and Differences Between</b>	1,423	111
<b>Total</b>	\$8,763	\$1,331

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,347
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	401
<b>Total</b>	\$3,748

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,357

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,627
<b>2024</b>	2,617
<b>2025</b>	(229)
<b>2026</b>	3,417
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,432

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,222	\$26,177	\$11,126

# PERF Net Pension Liability - Unaudited

## LOST RIVER CAREER COOPERATIVE - 1365000

<b>Net Pension Liability as of 2021</b>	<b>\$10,264</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	318
- Net Difference Between Projected and Actual Investment	16,556
- Change of Assumptions	(432)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,080
Pension Expense/Income	3,748
Contributions	(5,357)
Total Activity in FY 2022	15,913
<b>Net Pension Liability as of 2022</b>	<b>\$26,177</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1366000  
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$4,359,430 Proportionate Share: 0.0007575

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$982,280	\$2,389,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$51,516	\$9,086
<b>Net Difference Between Projected and Actual</b>	294,831	0
<b>Change of Assumptions</b>	323,582	102,211
<b>Changes in Proportion and Differences Between</b>	35,094	46,207
<b>Total</b>	\$705,023	\$157,504

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$305,469
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	20,340
<b>Total</b>	\$325,809

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$482,334

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$95,800
<b>2024</b>	179,831
<b>2025</b>	(39,986)
<b>2026</b>	311,874
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$547,519

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,035,942	\$2,389,028	\$1,015,381

# PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

<b>Net Pension Liability as of 2021</b>	<b>\$982,280</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,446
- Net Difference Between Projected and Actual Investment	1,570,232
- Change of Assumptions	(52,083)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,678
Pension Expense/Income	325,809
Contributions	(482,334)
Total Activity in FY 2022	1,406,748
<b>Net Pension Liability as of 2022</b>	<b>\$2,389,028</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1367000  
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$44,720      Proportionate Share: 0.0000078

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,527	\$24,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$530	\$94
<b>Net Difference Between Projected and Actual</b>	3,036	0
<b>Change of Assumptions</b>	3,332	1,052
<b>Changes in Proportion and Differences Between</b>	1,333	1,395
<b>Total</b>	\$8,231	\$2,541

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,145
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,109)
<b>Total</b>	\$36

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,009

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,641
<b>2024</b>	1,401
<b>2025</b>	(562)
<b>2026</b>	3,210
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,558	\$24,600	\$10,455

**PERF Net Pension Liability - Unaudited**  
**MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000**

<b>Net Pension Liability as of 2021</b>	<b>\$10,527</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	286
- Net Difference Between Projected and Actual Investment	16,704
- Change of Assumptions	(650)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,706
Pension Expense/Income	36
Contributions	(5,009)
Total Activity in FY 2022	14,073
<b>Net Pension Liability as of 2022</b>	<b>\$24,600</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1368000  
 Submission Unit Name: TURKEY RUN COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TURKEY RUN COMMUNITY SCHOOL CORPORATION - 1368000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1369000  
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$6,232,130      Proportionate Share: 0.0010829

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,438,353	\$3,415,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$73,646	\$12,989
<b>Net Difference Between Projected and Actual</b>	421,482	0
<b>Change of Assumptions</b>	462,583	146,117
<b>Changes in Proportion and Differences Between</b>	127,335	42,108
<b>Total</b>	\$1,085,046	\$201,214

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$436,690
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,107
<b>Total</b>	\$438,797

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$691,274

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$189,367
<b>2024</b>	318,829
<b>2025</b>	(70,211)
<b>2026</b>	445,847
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$883,832

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,769,666	\$3,415,285	\$1,451,559

# PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

<b>Net Pension Liability as of 2021</b>	<b>\$1,438,353</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,181
- Net Difference Between Projected and Actual Investment	2,289,052
- Change of Assumptions	(83,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,870)
Pension Expense/Income	438,797
Contributions	(691,274)
Total Activity in FY 2022	1,976,932
<b>Net Pension Liability as of 2022</b>	<b>\$3,415,285</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1370000  
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$496,399      Proportionate Share: 0.0000863

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$102,768	\$272,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,869	\$1,035
<b>Net Difference Between Projected and Actual</b>	33,589	0
<b>Change of Assumptions</b>	36,865	11,645
<b>Changes in Proportion and Differences Between</b>	19,019	15,942
<b>Total</b>	\$95,342	\$28,622

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,801
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,903
<b>Total</b>	\$39,704

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,596

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,040
<b>2024</b>	20,990
<b>2025</b>	(841)
<b>2026</b>	35,531
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$66,720

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$459,804	\$272,176	\$115,680

**PERF Net Pension Liability - Unaudited**  
**CROTHERSVILLE COMMUNITY SCHOOLS - 1370000**

<b>Net Pension Liability as of 2021</b>	<b>\$102,768</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,371
- Net Difference Between Projected and Actual Investment	167,023
- Change of Assumptions	(3,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,295
Pension Expense/Income	39,704
Contributions	(55,596)
Total Activity in FY 2022	169,408
<b>Net Pension Liability as of 2022</b>	<b>\$272,176</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1371000  
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$355,238      Proportionate Share: 0.0000617

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$84,346	\$194,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,196	\$740
<b>Net Difference Between Projected and Actual</b>	24,015	0
<b>Change of Assumptions</b>	26,356	8,325
<b>Changes in Proportion and Differences Between</b>	3,085	6,000
<b>Total</b>	\$57,652	\$15,065

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$24,881
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	937
<b>Total</b>	\$25,818

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,083

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$8,172
<b>2024</b>	14,402
<b>2025</b>	(5,390)
<b>2026</b>	25,403
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$42,587

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$328,736	\$194,591	\$82,705

# PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

<b>Net Pension Liability as of 2021</b>	<b>\$84,346</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,255
- Net Difference Between Projected and Actual Investment	133,530
- Change of Assumptions	(5,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,825)
Pension Expense/Income	25,818
Contributions	(37,083)
Total Activity in FY 2022	110,245
<b>Net Pension Liability as of 2022</b>	<b>\$194,591</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1372000  
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$4,956,287      Proportionate Share: 0.0008612

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,131,629	\$2,716,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$58,568	\$10,330
<b>Net Difference Between Projected and Actual</b>	335,193	0
<b>Change of Assumptions</b>	367,879	116,203
<b>Changes in Proportion and Differences Between</b>	34,099	3,203
<b>Total</b>	\$795,739	\$129,736

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$347,287
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	49,930
<b>Total</b>	\$397,217

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$555,104

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$132,775
<b>2024</b>	228,639
<b>2025</b>	(49,979)
<b>2026</b>	354,568
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$666,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,588,454	\$2,716,080	\$1,154,384

**PERF Net Pension Liability - Unaudited**  
**WAYNE TOWNSHIP, MARION COUNTY - 1372000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,131,629</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,128
- Net Difference Between Projected and Actual Investment	1,804,510
- Change of Assumptions	(63,356)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,944)
Pension Expense/Income	397,217
Contributions	(555,104)
Total Activity in FY 2022	1,584,451
<b>Net Pension Liability as of 2022</b>	<b>\$2,716,080</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1373000  
 Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$144,894      Proportionate Share: 0.0000252

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$24,738	\$79,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,714	\$302
Net Difference Between Projected and Actual	9,808	0
Change of Assumptions	10,765	3,400
Changes in Proportion and Differences Between	12,733	15,479
<b>Total</b>	<b>\$35,020</b>	<b>\$19,181</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,385)
<b>Total</b>	<b>\$5,777</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,228

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,431)
2024	7,070
2025	1,824
2026	10,376
2027	0
Thereafter	0
<b>Total</b>	<b>\$15,839</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,265	\$79,477	\$33,779

# PERF Net Pension Liability - Unaudited

## FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

<b>Net Pension Liability as of 2021</b>	<b>\$24,738</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,060
- Net Difference Between Projected and Actual Investment	41,928
- Change of Assumptions	479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,723
Pension Expense/Income	5,777
Contributions	(16,228)
Total Activity in FY 2022	54,739
<b>Net Pension Liability as of 2022</b>	<b>\$79,477</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1374000  
 Submission Unit Name: TOWN OF LAPEL

Wages: \$732,912 Proportionate Share: 0.0001273

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$171,718	\$401,483

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,657	\$1,527
<b>Net Difference Between Projected and Actual</b>	49,547	0
<b>Change of Assumptions</b>	54,379	17,177
<b>Changes in Proportion and Differences Between</b>	21,706	9,042
<b>Total</b>	\$134,289	\$27,746

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$51,335
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,025
<b>Total</b>	\$66,360

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,089

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$27,054
<b>2024</b>	36,791
<b>2025</b>	(9,714)
<b>2026</b>	52,412
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$106,543

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$678,251	\$401,483	\$170,638

# PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

<b>Net Pension Liability as of 2021</b>	<b>\$171,718</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,686
- Net Difference Between Projected and Actual Investment	272,507
- Change of Assumptions	(10,602)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,097)
Pension Expense/Income	66,360
Contributions	(79,089)
Total Activity in FY 2022	229,765
<b>Net Pension Liability as of 2022</b>	<b>\$401,483</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1375000  
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,313,216      Proportionate Share: 0.0002282

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$280,012	\$719,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,519	\$2,737
<b>Net Difference Between Projected and Actual</b>	88,819	0
<b>Change of Assumptions</b>	97,480	30,791
<b>Changes in Proportion and Differences Between</b>	33,159	15,280
<b>Total</b>	\$234,977	\$48,808

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$92,024
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	372
<b>Total</b>	\$92,396

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,080

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$35,016
<b>2024</b>	62,654
<b>2025</b>	(5,454)
<b>2026</b>	93,953
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$186,169

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,215,844	\$719,704	\$305,888

# PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

<b>Net Pension Liability as of 2021</b>	<b>\$280,012</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,796
- Net Difference Between Projected and Actual Investment	452,389
- Change of Assumptions	(11,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,454
Pension Expense/Income	92,396
Contributions	(147,080)
Total Activity in FY 2022	439,692
<b>Net Pension Liability as of 2022</b>	<b>\$719,704</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1376000  
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$198,633      Proportionate Share: 0.0000345

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$44,476	\$108,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,346	\$414
Net Difference Between Projected and Actual	13,428	0
Change of Assumptions	14,737	4,655
Changes in Proportion and Differences Between	6,866	3,305
<b>Total</b>	<b>\$37,377</b>	<b>\$8,374</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,288)
<b>Total</b>	<b>\$12,624</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,247

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,919
2024	11,545
2025	(1,664)
2026	14,203
2027	0
Thereafter	0
<b>Total</b>	<b>\$29,003</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$183,815	\$108,807	\$46,245

# PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

<b>Net Pension Liability as of 2021</b>	<b>\$44,476</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,299
- Net Difference Between Projected and Actual Investment	71,176
- Change of Assumptions	(2,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,779
Pension Expense/Income	12,624
Contributions	(22,247)
Total Activity in FY 2022	64,331
<b>Net Pension Liability as of 2022</b>	<b>\$108,807</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1377000  
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,612,237      Proportionate Share: 0.0002801

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$341,726	\$883,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,049	\$3,360
Net Difference Between Projected and Actual	109,019	0
Change of Assumptions	119,651	37,794
Changes in Proportion and Differences Between	43,607	46,813
<b>Total</b>	<b>\$291,326</b>	<b>\$87,967</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,844)
<b>Total</b>	<b>\$109,109</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,515

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,898
2024	67,065
2025	(5,925)
2026	115,321
2027	0
Thereafter	0
<b>Total</b>	<b>\$203,359</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,492,366	\$883,388	\$375,456

# PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

<b>Net Pension Liability as of 2021</b>	<b>\$341,726</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,824
- Net Difference Between Projected and Actual Investment	552,719
- Change of Assumptions	(13,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,800
Pension Expense/Income	109,109
Contributions	(180,515)
Total Activity in FY 2022	541,662
<b>Net Pension Liability as of 2022</b>	<b>\$883,388</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1378000  
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$1,047,337 Proportionate Share: 0.0001820

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$164,744	\$573,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,377	\$2,183
<b>Net Difference Between Projected and Actual</b>	70,837	0
<b>Change of Assumptions</b>	77,745	24,558
<b>Changes in Proportion and Differences Between</b>	132,231	457
<b>Total</b>	\$293,190	\$27,198

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$73,393
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	66,186
<b>Total</b>	\$139,579

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,302

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$77,018
<b>2024</b>	95,398
<b>2025</b>	18,645
<b>2026</b>	74,931
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$265,992

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$969,692	\$573,997	\$243,960

# PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

<b>Net Pension Liability as of 2021</b>	<b>\$164,744</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,848
- Net Difference Between Projected and Actual Investment	284,742
- Change of Assumptions	7,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,061
Pension Expense/Income	139,579
Contributions	(117,302)
Total Activity in FY 2022	409,253
<b>Net Pension Liability as of 2022</b>	<b>\$573,997</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1379000  
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$15,286,891      Proportionate Share: 0.0026562

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,360,280	\$8,377,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$180,643	\$31,860
<b>Net Difference Between Projected and Actual</b>	1,033,836	0
<b>Change of Assumptions</b>	1,134,651	358,405
<b>Changes in Proportion and Differences Between</b>	397,524	119,811
<b>Total</b>	\$2,746,654	\$510,076

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,071,138
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	326,726
<b>Total</b>	\$1,397,864

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,711,620

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$546,032
<b>2024</b>	700,165
<b>2025</b>	(103,217)
<b>2026</b>	1,093,598
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,236,578

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,152,172	\$8,377,209	\$3,560,469

# PERF Net Pension Liability - Unaudited

## BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

<b>Net Pension Liability as of 2021</b>	<b>\$3,360,280</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,947
- Net Difference Between Projected and Actual Investment	5,396,853
- Change of Assumptions	(159,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,900)
Pension Expense/Income	1,397,864
Contributions	(1,711,620)
Total Activity in FY 2022	5,016,929
<b>Net Pension Liability as of 2022</b>	<b>\$8,377,209</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1380000  
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$624,895      Proportionate Share: 0.0001086

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$152,507	\$342,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,386	\$1,303
<b>Net Difference Between Projected and Actual</b>	42,269	0
<b>Change of Assumptions</b>	46,391	14,654
<b>Changes in Proportion and Differences Between</b>	11,354	18,564
<b>Total</b>	\$107,400	\$34,521

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$43,794
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,094
<b>Total</b>	\$53,888

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,988

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$17,625
<b>2024</b>	20,695
<b>2025</b>	(10,154)
<b>2026</b>	44,713
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$72,879

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$578,618	\$342,506	\$145,571

# PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

<b>Net Pension Liability as of 2021</b>	<b>\$152,507</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,912
- Net Difference Between Projected and Actual Investment	240,285
- Change of Assumptions	(10,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,379)
Pension Expense/Income	53,888
Contributions	(69,988)
Total Activity in FY 2022	189,999
<b>Net Pension Liability as of 2022</b>	<b>\$342,506</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1381000  
 Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$628,700      Proportionate Share: 0.0001092

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$138,690	\$344,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,426	\$1,310
Net Difference Between Projected and Actual	42,502	0
Change of Assumptions	46,647	14,735
Changes in Proportion and Differences Between	8,074	13,256
<b>Total</b>	<b>\$104,649</b>	<b>\$29,301</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,393)
<b>Total</b>	<b>\$41,643</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,147

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,430
2024	26,656
2025	(4,697)
2026	44,959
2027	0
Thereafter	0
<b>Total</b>	<b>\$75,348</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$581,815	\$344,398	\$146,376

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP, MARION COUNTY - 1381000**

<b>Net Pension Liability as of 2021</b>	<b>\$138,690</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,141
- Net Difference Between Projected and Actual Investment	222,579
- Change of Assumptions	(6,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,190
Pension Expense/Income	41,643
Contributions	(69,147)
Total Activity in FY 2022	205,708
<b>Net Pension Liability as of 2022</b>	<b>\$344,398</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1383000  
 Submission Unit Name: SOUTHWESTERN HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

SOUTHWESTERN HIGH SCHOOL - 1383000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1384000  
 Submission Unit Name: CITY OF MITCHELL

Wages: \$979,484      Proportionate Share: 0.0001702

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$235,800	\$536,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,575	\$2,041
Net Difference Between Projected and Actual	66,245	0
Change of Assumptions	72,704	22,965
Changes in Proportion and Differences Between	5,606	27,080
<b>Total</b>	<b>\$156,130</b>	<b>\$52,086</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,836)
<b>Total</b>	<b>\$60,799</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,702

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,672
2024	32,948
2025	(14,651)
2026	70,075
2027	0
Thereafter	0
<b>Total</b>	<b>\$104,044</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$906,822	\$536,782	\$228,142

# PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

<b>Net Pension Liability as of 2021</b>	<b>\$235,800</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,177
- Net Difference Between Projected and Actual Investment	372,410
- Change of Assumptions	(15,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,797)
Pension Expense/Income	60,799
Contributions	(109,702)
Total Activity in FY 2022	300,982
<b>Net Pension Liability as of 2022</b>	<b>\$536,782</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1385000  
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$135,897      Proportionate Share: 0.0000236

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$30,922	\$74,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,605	\$283
<b>Net Difference Between Projected and Actual</b>	9,186	0
<b>Change of Assumptions</b>	10,081	3,184
<b>Changes in Proportion and Differences Between</b>	3,449	9,875
<b>Total</b>	\$24,321	\$13,342

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,517
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,521)
<b>Total</b>	(\$3,004)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,221

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	(\$4,806)
<b>2024</b>	7,400
<b>2025</b>	(1,331)
<b>2026</b>	9,716
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$10,979

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$125,740	\$74,430	\$31,634

# PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

<b>Net Pension Liability as of 2021</b>	<b>\$30,922</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	881
- Net Difference Between Projected and Actual Investment	49,336
- Change of Assumptions	(1,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,227
Pension Expense/Income	(3,004)
Contributions	(15,221)
Total Activity in FY 2022	43,508
<b>Net Pension Liability as of 2022</b>	<b>\$74,430</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1386000  
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$7,387,099      Proportionate Share: 0.0012836

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,759,288	\$4,048,259

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$87,295	\$15,396
<b>Net Difference Between Projected and Actual</b>	499,598	0
<b>Change of Assumptions</b>	548,316	173,198
<b>Changes in Proportion and Differences Between</b>	25,064	142,533
<b>Total</b>	\$1,160,273	\$331,127

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$517,624
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(56)
<b>Total</b>	\$517,568

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$819,308

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$133,486
<b>2024</b>	271,764
<b>2025</b>	(104,581)
<b>2026</b>	528,477
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$829,146

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,838,991	\$4,048,259	\$1,720,585

# PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

<b>Net Pension Liability as of 2021</b>	<b>\$1,759,288</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,854
- Net Difference Between Projected and Actual Investment	2,783,873
- Change of Assumptions	(114,647)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125,369)
Pension Expense/Income	517,568
Contributions	(819,308)
Total Activity in FY 2022	2,288,971
<b>Net Pension Liability as of 2022</b>	<b>\$4,048,259</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1387000  
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$4,592,359      Proportionate Share: 0.0007980

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,073,995	\$2,516,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,270	\$9,572
Net Difference Between Projected and Actual	310,595	0
Change of Assumptions	340,882	107,675
Changes in Proportion and Differences Between	30,258	39,393
<b>Total</b>	<b>\$736,005</b>	<b>\$156,640</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,780)
<b>Total</b>	<b>\$281,021</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,726

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$108,304
2024	198,925
2025	(56,412)
2026	328,548
2027	0
Thereafter	0
<b>Total</b>	<b>\$579,365</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,251,725	\$2,516,758	\$1,069,669

# PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

<b>Net Pension Liability as of 2021</b>	<b>\$1,073,995</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,408
- Net Difference Between Projected and Actual Investment	1,705,079
- Change of Assumptions	(65,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,760
Pension Expense/Income	281,021
Contributions	(513,726)
Total Activity in FY 2022	1,442,763
<b>Net Pension Liability as of 2022</b>	<b>\$2,516,758</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1387001  
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$269,370 Proportionate Share: 0.0000468

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$54,345	\$147,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,183	\$561
<b>Net Difference Between Projected and Actual</b>	18,215	0
<b>Change of Assumptions</b>	19,992	6,315
<b>Changes in Proportion and Differences Between</b>	11,328	1,201
<b>Total</b>	\$52,718	\$8,077

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,873
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,482
<b>Total</b>	\$22,355

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,169

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,440
<b>2024</b>	15,840
<b>2025</b>	92
<b>2026</b>	19,269
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$44,641

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,349	\$147,599	\$62,732

# PERF Net Pension Liability - Unaudited

## FREEMAN MUNICIPAL AIRPORT - 1387001

<b>Net Pension Liability as of 2021</b>	<b>\$54,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,848
- Net Difference Between Projected and Actual Investment	88,776
- Change of Assumptions	(1,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,896
Pension Expense/Income	22,355
Contributions	(30,169)
Total Activity in FY 2022	93,254
<b>Net Pension Liability as of 2022</b>	<b>\$147,599</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1388000  
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$212,003      Proportionate Share: 0.0000368

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$54,213	\$116,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,503	\$441
Net Difference Between Projected and Actual	14,323	0
Change of Assumptions	15,720	4,965
Changes in Proportion and Differences Between	64	13,375
<b>Total</b>	<b>\$32,610</b>	<b>\$18,781</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,467)
<b>Total</b>	<b>\$10,373</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,170

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,954)
2024	5,369
2025	(4,737)
2026	15,151
2027	0
Thereafter	0
<b>Total</b>	<b>\$13,829</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,070	\$116,061	\$49,328

**PERF Net Pension Liability - Unaudited**  
**HAMILTON LAKE CONSERVANCY DISTRICT - 1388000**

<b>Net Pension Liability as of 2021</b>	<b>\$54,213</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,290
- Net Difference Between Projected and Actual Investment	84,714
- Change of Assumptions	(4,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,022)
Pension Expense/Income	10,373
Contributions	(22,170)
Total Activity in FY 2022	61,848
<b>Net Pension Liability as of 2022</b>	<b>\$116,061</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$12,271,603      Proportionate Share: 0.0021323

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,588,930	\$6,724,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$145,013	\$25,576
<b>Net Difference Between Projected and Actual</b>	829,926	0
<b>Change of Assumptions</b>	910,856	287,714
<b>Changes in Proportion and Differences Between</b>	496,464	7,350
<b>Total</b>	\$2,382,259	\$320,640

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$859,870
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	405,192
<b>Total</b>	\$1,265,062

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,374,419

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$555,827
<b>2024</b>	668,050
<b>2025</b>	(40,158)
<b>2026</b>	877,900
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,061,619

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,360,845	\$6,724,916	\$2,858,214

# PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

<b>Net Pension Liability as of 2021</b>	<b>\$2,588,930</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,581
- Net Difference Between Projected and Actual Investment	4,191,415
- Change of Assumptions	(97,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,931
Pension Expense/Income	1,265,062
Contributions	(1,374,419)
Total Activity in FY 2022	4,135,986
<b>Net Pension Liability as of 2022</b>	<b>\$6,724,916</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1391000  
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$367,482      Proportionate Share: 0.0000639

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$79,346	\$201,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,346	\$766
<b>Net Difference Between Projected and Actual</b>	24,871	0
<b>Change of Assumptions</b>	27,296	8,622
<b>Changes in Proportion and Differences Between</b>	32,780	235
<b>Total</b>	\$89,293	\$9,623

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,768
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	26,109
<b>Total</b>	\$51,877

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,158

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$31,278
<b>2024</b>	23,984
<b>2025</b>	(1,901)
<b>2026</b>	26,309
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$79,670

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$340,458	\$201,530	\$85,654

**PERF Net Pension Liability - Unaudited**  
**NORTH MIAMI COMMUNITY SCHOOLS - 1391000**

<b>Net Pension Liability as of 2021</b>	<b>\$79,346</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,450
- Net Difference Between Projected and Actual Investment	127,894
- Change of Assumptions	(3,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,465)
Pension Expense/Income	51,877
Contributions	(41,158)
Total Activity in FY 2022	122,184
<b>Net Pension Liability as of 2022</b>	<b>\$201,530</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1393000  
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$5,198,091 Proportionate Share: 0.0009032

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,121,365	\$2,848,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,425	\$10,833
Net Difference Between Projected and Actual	351,540	0
Change of Assumptions	385,821	121,870
Changes in Proportion and Differences Between	227,273	20,208
<b>Total</b>	<b>\$1,026,059</b>	<b>\$152,911</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	95,937
<b>Total</b>	<b>\$460,161</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,199

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$209,874
2024	318,327
2025	(26,914)
2026	371,861
2027	0
Thereafter	0
<b>Total</b>	<b>\$873,148</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,812,229	\$2,848,541	\$1,210,683

# PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

<b>Net Pension Liability as of 2021</b>	<b>\$1,121,365</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,628
- Net Difference Between Projected and Actual Investment	1,807,531
- Change of Assumptions	(48,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,278
Pension Expense/Income	460,161
Contributions	(581,199)
Total Activity in FY 2022	1,727,176
<b>Net Pension Liability as of 2022</b>	<b>\$2,848,541</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1394000

Submission Unit Name: UNION COUNTY

Wages: \$1,520,851      Proportionate Share: 0.0002643

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$365,148	\$833,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,975	\$3,170
<b>Net Difference Between Projected and Actual</b>	102,870	0
<b>Change of Assumptions</b>	112,901	35,662
<b>Changes in Proportion and Differences Between</b>	7,213	31,397
<b>Total</b>	\$240,959	\$70,229

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$106,582
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,258)
<b>Total</b>	\$96,324

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,274

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$30,317
<b>2024</b>	54,744
<b>2025</b>	(23,148)
<b>2026</b>	108,817
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$170,730

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,408,184	\$833,558	\$354,278

# PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

<b>Net Pension Liability as of 2021</b>	<b>\$365,148</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,607
- Net Difference Between Projected and Actual Investment	576,981
- Change of Assumptions	(24,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,814)
Pension Expense/Income	96,324
Contributions	(166,274)
Total Activity in FY 2022	468,410
<b>Net Pension Liability as of 2022</b>	<b>\$833,558</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1395000  
 Submission Unit Name: CITY OF LEBANON

Wages: \$2,358,321      Proportionate Share: 0.0004098

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$510,680	\$1,292,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,870	\$4,915
<b>Net Difference Between Projected and Actual</b>	159,501	0
<b>Change of Assumptions</b>	175,055	55,295
<b>Changes in Proportion and Differences Between</b>	90,382	1,448
<b>Total</b>	\$452,808	\$61,658

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$165,256
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	68,666
<b>Total</b>	\$233,922

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,131

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$100,121
<b>2024</b>	135,180
<b>2025</b>	(12,873)
<b>2026</b>	168,722
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$391,150

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,183,405	\$1,292,440	\$549,311

# PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

<b>Net Pension Liability as of 2021</b>	<b>\$510,680</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,685
- Net Difference Between Projected and Actual Investment	822,573
- Change of Assumptions	(22,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,881)
Pension Expense/Income	233,922
Contributions	(264,131)
Total Activity in FY 2022	781,760
<b>Net Pension Liability as of 2022</b>	<b>\$1,292,440</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1396000  
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$239,307      Proportionate Share: 0.0000416

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$55,002	\$131,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,829	\$499
Net Difference Between Projected and Actual	16,191	0
Change of Assumptions	17,770	5,613
Changes in Proportion and Differences Between	625	5,881
<b>Total</b>	<b>\$37,415</b>	<b>\$11,993</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,933)
<b>Total</b>	<b>\$9,843</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,803

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,611
2024	9,233
2025	(2,549)
2026	17,127
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,422</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$221,644	\$131,199	\$55,762

# PERF Net Pension Liability - Unaudited

## DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

<b>Net Pension Liability as of 2021</b>	<b>\$55,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,547
- Net Difference Between Projected and Actual Investment	87,607
- Change of Assumptions	(3,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,158
Pension Expense/Income	9,843
Contributions	(26,803)
Total Activity in FY 2022	76,197
<b>Net Pension Liability as of 2022</b>	<b>\$131,199</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1397000  
 Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$2,070,815      Proportionate Share: 0.0003598

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$473,705	\$1,134,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,469	\$4,316
<b>Net Difference Between Projected and Actual</b>	140,040	0
<b>Change of Assumptions</b>	153,696	48,548
<b>Changes in Proportion and Differences Between</b>	3,419	36,222
<b>Total</b>	\$321,624	\$89,086

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$145,093
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(36,403)
<b>Total</b>	\$108,690

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,979

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$28,419
<b>2024</b>	77,605
<b>2025</b>	(21,621)
<b>2026</b>	148,135
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$232,538

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,917,006	\$1,134,749	\$482,289

**PERF Net Pension Liability - Unaudited**  
**KNOX COMMUNITY SCHOOL CORPORATION - 1397000**

<b>Net Pension Liability as of 2021</b>	<b>\$473,705</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,409
- Net Difference Between Projected and Actual Investment	755,103
- Change of Assumptions	(26,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,547
Pension Expense/Income	108,690
Contributions	(229,979)
Total Activity in FY 2022	661,044
<b>Net Pension Liability as of 2022</b>	<b>\$1,134,749</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1398000  
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$114,210      Proportionate Share: 0.0000198

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$28,028	\$62,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,347	\$237
<b>Net Difference Between Projected and Actual</b>	7,706	0
<b>Change of Assumptions</b>	8,458	2,672
<b>Changes in Proportion and Differences Between</b>	971	3,291
<b>Total</b>	\$18,482	\$6,200

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,985
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,178
<b>Total</b>	\$9,163

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,791

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,211
<b>2024</b>	3,850
<b>2025</b>	(1,932)
<b>2026</b>	8,153
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$12,282

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$105,494	\$62,446	\$26,541

# PERF Net Pension Liability - Unaudited

## TWIN RIVERS VOCATIONAL AREA - 1398000

<b>Net Pension Liability as of 2021</b>	<b>\$28,028</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	711
- Net Difference Between Projected and Actual Investment	44,097
- Change of Assumptions	(2,016)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,746)
Pension Expense/Income	9,163
Contributions	(12,791)
Total Activity in FY 2022	34,418
<b>Net Pension Liability as of 2022</b>	<b>\$62,446</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1399000

Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$19,104,998      Proportionate Share: 0.0033196

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,333,218	\$10,469,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$225,759	\$39,817
<b>Net Difference Between Projected and Actual</b>	1,292,042	0
<b>Change of Assumptions</b>	1,418,036	447,919
<b>Changes in Proportion and Differences Between</b>	554,696	44,344
<b>Total</b>	\$3,490,533	\$532,080

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,338,661
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	540,012
<b>Total</b>	\$1,878,673

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,036,552

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$785,081
<b>2024</b>	1,008,189
<b>2025</b>	(201,545)
<b>2026</b>	1,366,728
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,958,453

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,686,752	\$10,469,461	\$4,449,715

**PERF Net Pension Liability - Unaudited**  
**AVON COMMUNITY SCHOOL CORPORATION - 1399000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,333,218</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,254
- Net Difference Between Projected and Actual Investment	6,918,330
- Change of Assumptions	(236,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(512,265)
Pension Expense/Income	1,878,673
Contributions	(2,036,552)
Total Activity in FY 2022	6,136,243
<b>Net Pension Liability as of 2022</b>	<b>\$10,469,461</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1400000  
 Submission Unit Name: CLAY COUNTY

Wages: \$4,557,394      Proportionate Share: 0.0007919

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,077,942	\$2,497,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$53,856	\$9,498
<b>Net Difference Between Projected and Actual</b>	308,220	0
<b>Change of Assumptions</b>	338,277	106,852
<b>Changes in Proportion and Differences Between</b>	63,170	75,437
<b>Total</b>	\$763,523	\$191,787

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$319,341
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,976
<b>Total</b>	\$323,317

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$507,905

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$101,331
<b>2024</b>	205,493
<b>2025</b>	(61,126)
<b>2026</b>	326,038
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$571,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,219,225	\$2,497,520	\$1,061,492

# PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

<b>Net Pension Liability as of 2021</b>	<b>\$1,077,942</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,012
- Net Difference Between Projected and Actual Investment	1,707,830
- Change of Assumptions	(68,661)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,015)
Pension Expense/Income	323,317
Contributions	(507,905)
Total Activity in FY 2022	1,419,578
<b>Net Pension Liability as of 2022</b>	<b>\$2,497,520</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1401000  
 Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,250      Proportionate Share: 0.0000054

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$7,500	\$17,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$367	\$65
Net Difference Between Projected and Actual	2,102	0
Change of Assumptions	2,307	729
Changes in Proportion and Differences Between	95	936
<b>Total</b>	<b>\$4,871</b>	<b>\$1,730</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(549)
<b>Total</b>	<b>\$1,629</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$296
2024	1,092
2025	(471)
2026	2,224
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,141</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,771	\$17,031	\$7,238

**PERF Net Pension Liability - Unaudited**  
**JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000**

<b>Net Pension Liability as of 2021</b>	<b>\$7,500</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195
- Net Difference Between Projected and Actual Investment	11,840
- Change of Assumptions	(510)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123)
Pension Expense/Income	1,629
Contributions	(3,500)
Total Activity in FY 2022	9,531
<b>Net Pension Liability as of 2022</b>	<b>\$17,031</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1402000  
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$56,763      Proportionate Share: 0.0000099

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,579	\$31,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$673	\$119
<b>Net Difference Between Projected and Actual</b>	3,853	0
<b>Change of Assumptions</b>	4,229	1,336
<b>Changes in Proportion and Differences Between</b>	2,250	7,099
<b>Total</b>	\$11,005	\$8,554

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,992
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,475)
<b>Total</b>	(\$16,483)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,357

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$4,109)
<b>2024</b>	2,505
<b>2025</b>	(19)
<b>2026</b>	4,074
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,747	\$31,223	\$13,270

# PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

<b>Net Pension Liability as of 2021</b>	<b>\$11,579</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	389
- Net Difference Between Projected and Actual Investment	18,888
- Change of Assumptions	(331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,538
Pension Expense/Income	(16,483)
Contributions	(6,357)
Total Activity in FY 2022	19,644
<b>Net Pension Liability as of 2022</b>	<b>\$31,223</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1403000  
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$10,394      Proportionate Share: 0.0000018

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,500	\$5,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122	\$22
Net Difference Between Projected and Actual	701	0
Change of Assumptions	769	243
Changes in Proportion and Differences Between	1,583	1,813
<b>Total</b>	<b>\$3,175</b>	<b>\$2,078</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75)
<b>Total</b>	<b>\$651</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,164

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$849
2024	(337)
2025	(156)
2026	741
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,097</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,590	\$5,677	\$2,413

**PERF Net Pension Liability - Unaudited**  
**GRANT TOWNSHIP, NEWTON COUNTY - 1403000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,500</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64
- Net Difference Between Projected and Actual Investment	3,947
- Change of Assumptions	(170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151)
Pension Expense/Income	651
Contributions	(1,164)
Total Activity in FY 2022	3,177
<b>Net Pension Liability as of 2022</b>	<b>\$5,677</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1404000  
 Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,691,462 Proportionate Share: 0.0002939

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$426,861	\$926,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,988	\$3,525
<b>Net Difference Between Projected and Actual</b>	114,391	0
<b>Change of Assumptions</b>	125,545	39,656
<b>Changes in Proportion and Differences Between</b>	13,133	60,122
<b>Total</b>	\$273,057	\$103,303

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$118,518
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,267
<b>Total</b>	\$131,785

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,444

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$26,284
<b>2024</b>	55,486
<b>2025</b>	(33,019)
<b>2026</b>	121,003
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$169,754

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,565,892	\$926,911	\$393,954

# PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

<b>Net Pension Liability as of 2021</b>	<b>\$426,861</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,386
- Net Difference Between Projected and Actual Investment	668,631
- Change of Assumptions	(32,944)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,364)
Pension Expense/Income	131,785
Contributions	(189,444)
Total Activity in FY 2022	500,050
<b>Net Pension Liability as of 2022</b>	<b>\$926,911</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1405000  
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$356,306      Proportionate Share: 0.0000619

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$81,583	\$195,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,210	\$742
<b>Net Difference Between Projected and Actual</b>	24,092	0
<b>Change of Assumptions</b>	26,442	8,352
<b>Changes in Proportion and Differences Between</b>	15,159	420
<b>Total</b>	\$69,903	\$9,514

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$24,962
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,367
<b>Total</b>	\$36,329

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,906

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,596
<b>2024</b>	19,995
<b>2025</b>	(3,687)
<b>2026</b>	25,485
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$60,389

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$329,802	\$195,222	\$82,973

# PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

<b>Net Pension Liability as of 2021</b>	<b>\$81,583</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,307
- Net Difference Between Projected and Actual Investment	130,019
- Change of Assumptions	(4,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,488)
Pension Expense/Income	36,329
Contributions	(39,906)
Total Activity in FY 2022	113,639
<b>Net Pension Liability as of 2022</b>	<b>\$195,222</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1406000  
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$1,154,364      Proportionate Share: 0.0002006

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$271,196	\$632,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,642	\$2,406
<b>Net Difference Between Projected and Actual</b>	78,077	0
<b>Change of Assumptions</b>	85,690	27,067
<b>Changes in Proportion and Differences Between</b>	43,886	11,406
<b>Total</b>	\$221,295	\$40,879

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$80,894
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	46,817
<b>Total</b>	\$127,711

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,289

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$59,561
<b>2024</b>	52,896
<b>2025</b>	(14,630)
<b>2026</b>	82,589
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$180,416

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,068,792	\$632,659	\$268,892

**PERF Net Pension Liability - Unaudited**  
**CONCORD TOWNSHIP, ELKHART COUNTY - 1406000**

<b>Net Pension Liability as of 2021</b>	<b>\$271,196</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,375
- Net Difference Between Projected and Actual Investment	430,200
- Change of Assumptions	(16,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,660)
Pension Expense/Income	127,711
Contributions	(129,289)
Total Activity in FY 2022	361,463
<b>Net Pension Liability as of 2022</b>	<b>\$632,659</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1408000  
 Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$4,101,268      Proportionate Share: 0.0007126

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$936,884	\$2,247,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$48,463	\$8,547
<b>Net Difference Between Projected and Actual</b>	277,356	0
<b>Change of Assumptions</b>	304,402	96,152
<b>Changes in Proportion and Differences Between</b>	11,983	119,743
<b>Total</b>	\$642,204	\$224,442

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$287,363
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(54,874)
<b>Total</b>	\$232,489

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$459,342

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$24,006
<b>2024</b>	141,922
<b>2025</b>	(41,555)
<b>2026</b>	293,389
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$417,762

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,796,716	\$2,247,421	\$955,195

# PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

<b>Net Pension Liability as of 2021</b>	<b>\$936,884</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,579
- Net Difference Between Projected and Actual Investment	1,493,814
- Change of Assumptions	(52,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,564
Pension Expense/Income	232,489
Contributions	(459,342)
Total Activity in FY 2022	1,310,537
<b>Net Pension Liability as of 2022</b>	<b>\$2,247,421</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1409000  
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$1,364,215      Proportionate Share: 0.0002370

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$503,970	\$747,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,118	\$2,843
Net Difference Between Projected and Actual	92,244	0
Change of Assumptions	101,239	31,979
Changes in Proportion and Differences Between	10,013	353,959
<b>Total</b>	<b>\$219,614</b>	<b>\$388,781</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(152,863)
<b>Total</b>	<b>(\$57,290)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,785

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$102,525)
2024	(74,881)
2025	(89,336)
2026	97,575
2027	0
Thereafter	0
<b>Total</b>	<b>(\$169,167)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,262,730	\$747,458	\$317,684

# PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

<b>Net Pension Liability as of 2021</b>	<b>\$503,970</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,101
- Net Difference Between Projected and Actual Investment	746,603
- Change of Assumptions	(71,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(228,102)
Pension Expense/Income	(57,290)
Contributions	(152,785)
Total Activity in FY 2022	243,488
<b>Net Pension Liability as of 2022</b>	<b>\$747,458</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1410000  
 Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$48,687      Proportionate Share: 0.0000085

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,053	\$26,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$578	\$102
<b>Net Difference Between Projected and Actual</b>	3,308	0
<b>Change of Assumptions</b>	3,631	1,147
<b>Changes in Proportion and Differences Between</b>	952	42
<b>Total</b>	\$8,469	\$1,291

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,428
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	756
<b>Total</b>	\$4,184

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,453

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,763
<b>2024</b>	2,370
<b>2025</b>	(454)
<b>2026</b>	3,499
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,178

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,288	\$26,808	\$11,394

**PERF Net Pension Liability - Unaudited**  
**ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000**

<b>Net Pension Liability as of 2021</b>	<b>\$11,053</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319
- Net Difference Between Projected and Actual Investment	17,659
- Change of Assumptions	(593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(361)
Pension Expense/Income	4,184
Contributions	(5,453)
Total Activity in FY 2022	15,755
<b>Net Pension Liability as of 2022</b>	<b>\$26,808</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1411000  
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$379,809      Proportionate Share: 0.0000660

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$91,320	\$208,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,489	\$792
Net Difference Between Projected and Actual	25,688	0
Change of Assumptions	28,193	8,905
Changes in Proportion and Differences Between	3,406	8,203
<b>Total</b>	<b>\$61,776</b>	<b>\$17,900</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,942
<b>Total</b>	<b>\$28,557</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,539

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,827
2024	15,509
2025	(5,633)
2026	27,173
2027	0
Thereafter	0
<b>Total</b>	<b>\$43,876</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$351,646	\$208,153	\$88,469

# PERF Net Pension Liability - Unaudited

## OAK PARK CONSERVANCY DISTRICT - 1411000

<b>Net Pension Liability as of 2021</b>	<b>\$91,320</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,397
- Net Difference Between Projected and Actual Investment	144,258
- Change of Assumptions	(6,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,706)
Pension Expense/Income	28,557
Contributions	(42,539)
Total Activity in FY 2022	116,833
<b>Net Pension Liability as of 2022</b>	<b>\$208,153</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1412000  
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$2,103,200      Proportionate Share: 0.0003654

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$451,862	\$1,152,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,850	\$4,383
Net Difference Between Projected and Actual	142,220	0
Change of Assumptions	156,088	49,304
Changes in Proportion and Differences Between	109,730	41,292
<b>Total</b>	<b>\$432,888</b>	<b>\$94,979</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,990)
<b>Total</b>	<b>\$112,361</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,558

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$60,939
2024	136,629
2025	(10,100)
2026	150,441
2027	0
Thereafter	0
<b>Total</b>	<b>\$337,909</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,946,843	\$1,152,410	\$489,796

# PERF Net Pension Liability - Unaudited

## TOWN OF CEDAR LAKE - 1412000

<b>Net Pension Liability as of 2021</b>	<b>\$451,862</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,034
- Net Difference Between Projected and Actual Investment	728,922
- Change of Assumptions	(19,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,798
Pension Expense/Income	112,361
Contributions	(235,558)
Total Activity in FY 2022	700,548
<b>Net Pension Liability as of 2022</b>	<b>\$1,152,410</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1413000  
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$233,491 Proportionate Share: 0.0000406

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$54,739	\$128,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,761	\$487
Net Difference Between Projected and Actual	15,802	0
Change of Assumptions	17,343	5,478
Changes in Proportion and Differences Between	9,810	2,075
<b>Total</b>	<b>\$45,716</b>	<b>\$8,040</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,217
<b>Total</b>	<b>\$24,589</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,150

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,540
2024	12,327
2025	(2,906)
2026	16,715
2027	0
Thereafter	0
<b>Total</b>	<b>\$37,676</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,316	\$128,046	\$54,422

# PERF Net Pension Liability - Unaudited

## BLUE RIVER CAREER PROGRAMS - 1413000

<b>Net Pension Liability as of 2021</b>	<b>\$54,739</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,495
- Net Difference Between Projected and Actual Investment	86,876
- Change of Assumptions	(3,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,129)
Pension Expense/Income	24,589
Contributions	(26,150)
Total Activity in FY 2022	73,307
<b>Net Pension Liability as of 2022</b>	<b>\$128,046</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1414001  
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$184,243      Proportionate Share: 0.0000320

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$42,370	\$100,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,176	\$384
<b>Net Difference Between Projected and Actual</b>	12,455	0
<b>Change of Assumptions</b>	13,669	4,318
<b>Changes in Proportion and Differences Between</b>	11,255	4,168
<b>Total</b>	\$39,555	\$8,870

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,904
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	977
<b>Total</b>	\$13,881

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,635

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,607
<b>2024</b>	12,886
<b>2025</b>	(1,981)
<b>2026</b>	13,173
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$30,685

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$170,495	\$100,923	\$42,894

# PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

<b>Net Pension Liability as of 2021</b>	<b>\$42,370</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,189
- Net Difference Between Projected and Actual Investment	67,469
- Change of Assumptions	(2,445)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(906)
Pension Expense/Income	13,881
Contributions	(20,635)
Total Activity in FY 2022	58,553
<b>Net Pension Liability as of 2022</b>	<b>\$100,923</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1415000  
 Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$3,150      Proportionate Share: 0.0000005

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$790	\$1,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$34	\$6
<b>Net Difference Between Projected and Actual</b>	195	0
<b>Change of Assumptions</b>	214	67
<b>Changes in Proportion and Differences Between</b>	29	206
<b>Total</b>	\$472	\$279

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$202
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(70)
<b>Total</b>	\$132

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$0
<b>2024</b>	62
<b>2025</b>	(75)
<b>2026</b>	206
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,664	\$1,577	\$670

**PERF Net Pension Liability - Unaudited**  
**SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000**

<b>Net Pension Liability as of 2021</b>	<b>\$790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17
- Net Difference Between Projected and Actual Investment	1,220
- Change of Assumptions	(73)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(156)
Pension Expense/Income	132
Contributions	(353)
Total Activity in FY 2022	787
<b>Net Pension Liability as of 2022</b>	<b>\$1,577</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1416000  
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$999,282      Proportionate Share: 0.0001736

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$233,695	\$547,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,806	\$2,082
<b>Net Difference Between Projected and Actual</b>	67,568	0
<b>Change of Assumptions</b>	74,157	23,424
<b>Changes in Proportion and Differences Between</b>	28,704	8,387
<b>Total</b>	\$182,235	\$33,893

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$70,006
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,540
<b>Total</b>	\$97,546

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,919

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$41,458
<b>2024</b>	47,674
<b>2025</b>	(12,264)
<b>2026</b>	71,474
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$148,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$924,937	\$547,505	\$232,700

**PERF Net Pension Liability - Unaudited**  
**STUCKER FORK CONSERVANCY DISTRICT - 1416000**

<b>Net Pension Liability as of 2021</b>	<b>\$233,695</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,397
- Net Difference Between Projected and Actual Investment	370,999
- Change of Assumptions	(14,325)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,888)
Pension Expense/Income	97,546
Contributions	(111,919)
Total Activity in FY 2022	313,810
<b>Net Pension Liability as of 2022</b>	<b>\$547,505</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1420000  
 Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$881,901      Proportionate Share: 0.0001532

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$191,324	\$483,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,419	\$1,838
<b>Net Difference Between Projected and Actual</b>	59,628	0
<b>Change of Assumptions</b>	65,443	20,672
<b>Changes in Proportion and Differences Between</b>	38,990	531
<b>Total</b>	\$174,480	\$23,041

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$61,779
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	15,320
<b>Total</b>	\$77,099

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,770

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$40,966
<b>2024</b>	52,364
<b>2025</b>	(4,967)
<b>2026</b>	63,076
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$151,439

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$816,246	\$483,167	\$205,355

# PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

<b>Net Pension Liability as of 2021</b>	<b>\$191,324</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,857
- Net Difference Between Projected and Actual Investment	308,045
- Change of Assumptions	(8,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,103
Pension Expense/Income	77,099
Contributions	(98,770)
Total Activity in FY 2022	291,843
<b>Net Pension Liability as of 2022</b>	<b>\$483,167</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1421000  
 Submission Unit Name: CITY OF LINTON

Wages: \$2,698,239      Proportionate Share: 0.0004688

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$666,345	\$1,478,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,882	\$5,623
<b>Net Difference Between Projected and Actual</b>	182,465	0
<b>Change of Assumptions</b>	200,258	63,256
<b>Changes in Proportion and Differences Between</b>	43,155	83,913
<b>Total</b>	\$457,760	\$152,792

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$189,048
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(22,846)
<b>Total</b>	\$166,202

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,203

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$49,800
<b>2024</b>	109,117
<b>2025</b>	(46,963)
<b>2026</b>	193,014
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$304,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,497,756	\$1,478,516	\$628,397

# PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

<b>Net Pension Liability as of 2021</b>	<b>\$666,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,773
- Net Difference Between Projected and Actual Investment	1,047,653
- Change of Assumptions	(48,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,754)
Pension Expense/Income	166,202
Contributions	(302,203)
Total Activity in FY 2022	812,171
<b>Net Pension Liability as of 2022</b>	<b>\$1,478,516</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1422000  
 Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,679,252      Proportionate Share: 0.0004655

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$609,632	\$1,468,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,658	\$5,583
<b>Net Difference Between Projected and Actual</b>	181,180	0
<b>Change of Assumptions</b>	198,848	62,811
<b>Changes in Proportion and Differences Between</b>	14,791	1,741
<b>Total</b>	\$426,477	\$70,135

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$187,717
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,401
<b>Total</b>	\$198,118

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$295,867

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$71,578
<b>2024</b>	120,144
<b>2025</b>	(27,033)
<b>2026</b>	191,653
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$356,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,480,173	\$1,468,109	\$623,973

# PERF Net Pension Liability - Unaudited

## PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

<b>Net Pension Liability as of 2021</b>	<b>\$609,632</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,397
- Net Difference Between Projected and Actual Investment	972,732
- Change of Assumptions	(33,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(226)
Pension Expense/Income	198,118
Contributions	(295,867)
Total Activity in FY 2022	858,477
<b>Net Pension Liability as of 2022</b>	<b>\$1,468,109</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1423000  
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$112,776      Proportionate Share: 0.0000196

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,054	\$61,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,333	\$235
<b>Net Difference Between Projected and Actual</b>	7,629	0
<b>Change of Assumptions</b>	8,373	2,645
<b>Changes in Proportion and Differences Between</b>	456	692
<b>Total</b>	\$17,791	\$3,572

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,904
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(316)
<b>Total</b>	\$7,588

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,631

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,468
<b>2024</b>	4,935
<b>2025</b>	(1,255)
<b>2026</b>	8,071
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$14,219

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,428	\$61,815	\$26,273

**PERF Net Pension Liability - Unaudited**  
**SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000**

<b>Net Pension Liability as of 2021</b>	<b>\$26,054</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	727
- Net Difference Between Projected and Actual Investment	41,457
- Change of Assumptions	(1,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145
Pension Expense/Income	7,588
Contributions	(12,631)
Total Activity in FY 2022	35,761
<b>Net Pension Liability as of 2022</b>	<b>\$61,815</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1424000  
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$1,360,225      Proportionate Share: 0.0002363

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$223,299	\$745,251

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,070	\$2,834
<b>Net Difference Between Projected and Actual</b>	91,972	0
<b>Change of Assumptions</b>	100,940	31,884
<b>Changes in Proportion and Differences Between</b>	138,419	26,732
<b>Total</b>	\$347,401	\$61,450

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$95,290
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,756
<b>Total</b>	\$134,046

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,965

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$72,827
<b>2024</b>	99,104
<b>2025</b>	16,732
<b>2026</b>	97,288
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$285,951

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,259,001	\$745,251	\$316,745

# PERF Net Pension Liability - Unaudited

DECATUR TOWNSHIP, MARION COUNTY - 1424000

<b>Net Pension Liability as of 2021</b>	<b>\$223,299</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,058
- Net Difference Between Projected and Actual Investment	381,906
- Change of Assumptions	6,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,015
Pension Expense/Income	134,046
Contributions	(132,965)
Total Activity in FY 2022	521,952
<b>Net Pension Liability as of 2022</b>	<b>\$745,251</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1425000  
 Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP, GRANT COUNTY - 1425000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1426000  
 Submission Unit Name: TOWN OF HEBRON

Wages: \$646,650      Proportionate Share: 0.0001124

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$147,901	\$354,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,644	\$1,348
<b>Net Difference Between Projected and Actual</b>	43,748	0
<b>Change of Assumptions</b>	48,014	15,166
<b>Changes in Proportion and Differences Between</b>	10,969	2,717
<b>Total</b>	\$110,375	\$19,231

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$45,326
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,380
<b>Total</b>	\$46,706

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,389

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,638
<b>2024</b>	32,844
<b>2025</b>	(6,615)
<b>2026</b>	46,277
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$91,144

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$598,865	\$354,491	\$150,665

# PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

<b>Net Pension Liability as of 2021</b>	<b>\$147,901</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,190
- Net Difference Between Projected and Actual Investment	235,784
- Change of Assumptions	(8,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	625
Pension Expense/Income	46,706
Contributions	(72,389)
Total Activity in FY 2022	206,590
<b>Net Pension Liability as of 2022</b>	<b>\$354,491</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1427000  
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$42,825      Proportionate Share: 0.0000074

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,869	\$23,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503	\$89
Net Difference Between Projected and Actual	2,880	0
Change of Assumptions	3,161	998
Changes in Proportion and Differences Between	459	222
<b>Total</b>	<b>\$7,003</b>	<b>\$1,309</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(152)
<b>Total</b>	<b>\$2,832</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,796

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,231
2024	1,896
2025	(479)
2026	3,046
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,694</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,427	\$23,338	\$9,919

# PERF Net Pension Liability - Unaudited

## BOURBON PUBLIC LIBRARY - 1427000

<b>Net Pension Liability as of 2021</b>	<b>\$9,869</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	273
- Net Difference Between Projected and Actual Investment	15,694
- Change of Assumptions	(584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50
Pension Expense/Income	2,832
Contributions	(4,796)
Total Activity in FY 2022	13,469
<b>Net Pension Liability as of 2022</b>	<b>\$23,338</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1428000  
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$39,583      Proportionate Share: 0.0000069

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,816	\$21,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469	\$83
Net Difference Between Projected and Actual	2,686	0
Change of Assumptions	2,947	931
Changes in Proportion and Differences Between	559	332
<b>Total</b>	<b>\$6,661</b>	<b>\$1,346</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187
<b>Total</b>	<b>\$2,969</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,433

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,021
2024	1,760
2025	(306)
2026	2,840
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,315</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,763	\$21,761	\$9,249

**PERF Net Pension Liability - Unaudited**  
**CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,816</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	260
- Net Difference Between Projected and Actual Investment	14,133
- Change of Assumptions	(439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	455
Pension Expense/Income	2,969
Contributions	(4,433)
Total Activity in FY 2022	12,945
<b>Net Pension Liability as of 2022</b>	<b>\$21,761</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1429000  
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$522,084      Proportionate Share: 0.0000907

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$127,374	\$286,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,168	\$1,088
Net Difference Between Projected and Actual	35,302	0
Change of Assumptions	38,744	12,238
Changes in Proportion and Differences Between	6,053	14,582
<b>Total</b>	<b>\$86,267</b>	<b>\$27,908</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(355)
<b>Total</b>	<b>\$36,221</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,473

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,582
2024	20,910
2025	(8,476)
2026	37,343
2027	0
Thereafter	0
<b>Total</b>	<b>\$58,359</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$483,247	\$286,053	\$121,578

# PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

<b>Net Pension Liability as of 2021</b>	<b>\$127,374</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,266
- Net Difference Between Projected and Actual Investment	200,686
- Change of Assumptions	(8,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,068)
Pension Expense/Income	36,221
Contributions	(58,473)
Total Activity in FY 2022	158,679
<b>Net Pension Liability as of 2022</b>	<b>\$286,053</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1430000  
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	2,209	4,346
<b>Total</b>	<b>\$2,209</b>	<b>\$4,346</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,606)
<b>Total</b>	<b>(\$21,606)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$179)
2024	(1,958)
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,137)</b>

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

# PERF Net Pension Liability - Unaudited

## LAGRANGE COUNTY PUBLIC LIBRARY - 1430000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	21,606
Pension Expense/Income	(21,606)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1431000  
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$2,286,485      Proportionate Share: 0.0003973

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$521,865	\$1,253,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,020	\$4,765
<b>Net Difference Between Projected and Actual</b>	154,636	0
<b>Change of Assumptions</b>	169,715	53,608
<b>Changes in Proportion and Differences Between</b>	55,027	3,304
<b>Total</b>	\$406,398	\$61,677

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$160,215
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	30,963
<b>Total</b>	\$191,178

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,086

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$84,730
<b>2024</b>	119,397
<b>2025</b>	(22,982)
<b>2026</b>	163,576
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$344,721

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,116,805	\$1,253,017	\$532,556

# PERF Net Pension Liability - Unaudited

## TOWN OF NEWBURGH - 1431000

<b>Net Pension Liability as of 2021</b>	<b>\$521,865</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,826
- Net Difference Between Projected and Actual Investment	832,230
- Change of Assumptions	(29,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,822)
Pension Expense/Income	191,178
Contributions	(256,086)
Total Activity in FY 2022	731,152
<b>Net Pension Liability as of 2022</b>	<b>\$1,253,017</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1432000  
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$739,704      Proportionate Share: 0.0001285

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$184,087	\$405,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,739	\$1,541
<b>Net Difference Between Projected and Actual</b>	50,014	0
<b>Change of Assumptions</b>	54,891	17,339
<b>Changes in Proportion and Differences Between</b>	10,968	25,811
<b>Total</b>	\$124,612	\$44,691

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$51,819
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,869)
<b>Total</b>	\$46,950

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,847

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,707
<b>2024</b>	28,745
<b>2025</b>	(13,436)
<b>2026</b>	52,905
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$79,921

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$684,645	\$405,267	\$172,246

# PERF Net Pension Liability - Unaudited

## RISING SUN MUNICIPAL UTILITIES - 1432000

<b>Net Pension Liability as of 2021</b>	<b>\$184,087</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,578
- Net Difference Between Projected and Actual Investment	289,034
- Change of Assumptions	(13,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,839)
Pension Expense/Income	46,950
Contributions	(82,847)
Total Activity in FY 2022	221,180
<b>Net Pension Liability as of 2022</b>	<b>\$405,267</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1433000  
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$2,200,043      Proportionate Share: 0.0003823

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$501,470	\$1,205,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,999	\$4,585
Net Difference Between Projected and Actual	148,797	0
Change of Assumptions	163,307	51,584
Changes in Proportion and Differences Between	6,111	65,258
<b>Total</b>	<b>\$344,214</b>	<b>\$121,427</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,233)
<b>Total</b>	<b>\$87,933</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,450

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$9,272)
2024	96,887
2025	(22,226)
2026	157,398
2027	0
Thereafter	0
<b>Total</b>	<b>\$222,787</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,036,886	\$1,205,710	\$512,449

# PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

<b>Net Pension Liability as of 2021</b>	<b>\$501,470</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,275
- Net Difference Between Projected and Actual Investment	799,909
- Change of Assumptions	(27,879)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,452
Pension Expense/Income	87,933
Contributions	(244,450)
Total Activity in FY 2022	704,240
<b>Net Pension Liability as of 2022</b>	<b>\$1,205,710</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1434000  
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$3,194,877      Proportionate Share: 0.0005551

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$696,478	\$1,750,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$37,751	\$6,658
<b>Net Difference Between Projected and Actual</b>	216,054	0
<b>Change of Assumptions</b>	237,123	74,900
<b>Changes in Proportion and Differences Between</b>	66,938	8,738
<b>Total</b>	\$557,866	\$90,296

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$223,849
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	46,038
<b>Total</b>	\$269,887

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,751

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$102,011
<b>2024</b>	156,510
<b>2025</b>	(19,494)
<b>2026</b>	228,543
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$467,570

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,957,560	\$1,750,692	\$744,077

# PERF Net Pension Liability - Unaudited

## TOWN OF CHESTERTON - 1434000

<b>Net Pension Liability as of 2021</b>	<b>\$696,478</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,178
- Net Difference Between Projected and Actual Investment	1,120,367
- Change of Assumptions	(31,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,201
Pension Expense/Income	269,887
Contributions	(356,751)
Total Activity in FY 2022	1,054,214
<b>Net Pension Liability as of 2022</b>	<b>\$1,750,692</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1435000  
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$2,643,124      Proportionate Share: 0.0004593

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$584,631	\$1,448,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,236	\$5,509
<b>Net Difference Between Projected and Actual</b>	178,767	0
<b>Change of Assumptions</b>	196,200	61,974
<b>Changes in Proportion and Differences Between</b>	97,114	2,523
<b>Total</b>	\$503,317	\$70,006

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$185,217
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	43,814
<b>Total</b>	\$229,031

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$294,569

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$116,611
<b>2024</b>	147,126
<b>2025</b>	(19,528)
<b>2026</b>	189,102
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$433,311

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,447,140	\$1,448,555	\$615,663

# PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

<b>Net Pension Liability as of 2021</b>	<b>\$584,631</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,404
- Net Difference Between Projected and Actual Investment	937,857
- Change of Assumptions	(28,528)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,729
Pension Expense/Income	229,031
Contributions	(294,569)
Total Activity in FY 2022	863,924
<b>Net Pension Liability as of 2022</b>	<b>\$1,448,555</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1436000  
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,329,275      Proportionate Share: 0.0002310

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$357,911	\$728,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,710	\$2,771
Net Difference Between Projected and Actual	89,909	0
Change of Assumptions	98,676	31,169
Changes in Proportion and Differences Between	26,080	102,188
<b>Total</b>	<b>\$230,375</b>	<b>\$136,128</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,554)
<b>Total</b>	<b>\$51,599</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,715

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,062)
2024	39,991
2025	(34,787)
2026	95,105
2027	0
Thereafter	0
<b>Total</b>	<b>\$94,247</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,230,763	\$728,535	\$309,641

# PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

<b>Net Pension Liability as of 2021</b>	<b>\$357,911</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,843
- Net Difference Between Projected and Actual Investment	554,623
- Change of Assumptions	(32,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,595)
Pension Expense/Income	51,599
Contributions	(148,715)
Total Activity in FY 2022	370,624
<b>Net Pension Liability as of 2022</b>	<b>\$728,535</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1438000  
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$402,042      Proportionate Share: 0.0000699

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$222,378	\$220,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,754	\$838
<b>Net Difference Between Projected and Actual</b>	27,206	0
<b>Change of Assumptions</b>	29,859	9,432
<b>Changes in Proportion and Differences Between</b>	176,479	193,724
<b>Total</b>	\$238,298	\$203,994

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,188
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	39,193
<b>Total</b>	\$67,381

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,030

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$38,192
<b>2024</b>	22,635
<b>2025</b>	(55,301)
<b>2026</b>	28,778
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$34,304

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$372,426	\$220,453	\$93,697

# PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

<b>Net Pension Liability as of 2021</b>	<b>\$222,378</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	750
- Net Difference Between Projected and Actual Investment	315,944
- Change of Assumptions	(41,481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(299,489)
Pension Expense/Income	67,381
Contributions	(45,030)
Total Activity in FY 2022	(1,925)
<b>Net Pension Liability as of 2022</b>	<b>\$220,453</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1439000  
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$107,632      Proportionate Share: 0.0000187

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,843	\$58,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,272	\$224
<b>Net Difference Between Projected and Actual</b>	7,278	0
<b>Change of Assumptions</b>	7,988	2,523
<b>Changes in Proportion and Differences Between</b>	762	3,352
<b>Total</b>	\$17,300	\$6,099

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,541
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	90
<b>Total</b>	\$7,631

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,055

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,692
<b>2024</b>	3,785
<b>2025</b>	(1,975)
<b>2026</b>	7,699
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,201

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,633	\$58,977	\$25,066

# PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

<b>Net Pension Liability as of 2021</b>	<b>\$26,843</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	666
- Net Difference Between Projected and Actual Investment	42,132
- Change of Assumptions	(2,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,233)
Pension Expense/Income	7,631
Contributions	(12,055)
Total Activity in FY 2022	32,134
<b>Net Pension Liability as of 2022</b>	<b>\$58,977</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1440000  
 Submission Unit Name: INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,415
<b>Total</b>	<b>\$18,415</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION - 1440000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	(18,415)
Pension Expense/Income	18,415
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1441000  
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,322,205      Proportionate Share: 0.0002297

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$321,856	\$724,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,621	\$2,755
<b>Net Difference Between Projected and Actual</b>	89,403	0
<b>Change of Assumptions</b>	98,121	30,994
<b>Changes in Proportion and Differences Between</b>	7,778	29,791
<b>Total</b>	\$210,923	\$63,540

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$92,629
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,728
<b>Total</b>	\$100,357

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,081

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$24,586
<b>2024</b>	49,413
<b>2025</b>	(21,187)
<b>2026</b>	94,571
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$147,383

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,223,836	\$724,435	\$307,898

# PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

<b>Net Pension Liability as of 2021</b>	<b>\$321,856</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,285
- Net Difference Between Projected and Actual Investment	507,304
- Change of Assumptions	(22,474)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,812)
Pension Expense/Income	100,357
Contributions	(148,081)
Total Activity in FY 2022	402,579
<b>Net Pension Liability as of 2022</b>	<b>\$724,435</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1443000  
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$297,535      Proportionate Share: 0.0000517

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$61,713	\$163,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,516	\$620
Net Difference Between Projected and Actual	20,122	0
Change of Assumptions	22,085	6,976
Changes in Proportion and Differences Between	14,735	171
<b>Total</b>	<b>\$60,458</b>	<b>\$7,767</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,583
<b>Total</b>	<b>\$32,432</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,324

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,215
2024	17,749
2025	(558)
2026	21,285
2027	0
Thereafter	0
<b>Total</b>	<b>\$52,691</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$275,456	\$163,053	\$69,301

# PERF Net Pension Liability - Unaudited

## BEN DAVIS CONSERVANCY DISTRICT - 1443000

<b>Net Pension Liability as of 2021</b>	<b>\$61,713</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,017
- Net Difference Between Projected and Actual Investment	100,251
- Change of Assumptions	(2,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,035
Pension Expense/Income	32,432
Contributions	(33,324)
Total Activity in FY 2022	101,340
<b>Net Pension Liability as of 2022</b>	<b>\$163,053</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1444000  
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$672,092      Proportionate Share: 0.0001168

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$151,717	\$368,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,943	\$1,401
Net Difference Between Projected and Actual	45,460	0
Change of Assumptions	49,894	15,760
Changes in Proportion and Differences Between	2,898	6,863
<b>Total</b>	<b>\$106,195</b>	<b>\$24,024</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,593)
<b>Total</b>	<b>\$39,508</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,660

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$12,911
2024	27,971
2025	(6,798)
2026	48,087
2027	0
Thereafter	0
<b>Total</b>	<b>\$82,171</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$622,308	\$368,368	\$156,563

# PERF Net Pension Liability - Unaudited

## ALEXANDRIAN PUBLIC LIBRARY - 1444000

<b>Net Pension Liability as of 2021</b>	<b>\$151,717</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,382
- Net Difference Between Projected and Actual Investment	242,451
- Change of Assumptions	(8,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,072
Pension Expense/Income	39,508
Contributions	(71,660)
Total Activity in FY 2022	216,651
<b>Net Pension Liability as of 2022</b>	<b>\$368,368</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1445000  
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$147,555      Proportionate Share: 0.0000256

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$36,317	\$80,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,741	\$307
<b>Net Difference Between Projected and Actual</b>	9,964	0
<b>Change of Assumptions</b>	10,936	3,454
<b>Changes in Proportion and Differences Between</b>	10,306	3,981
<b>Total</b>	\$32,947	\$7,742

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,323
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,474
<b>Total</b>	\$13,797

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,526

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$7,736
<b>2024</b>	9,463
<b>2025</b>	(2,534)
<b>2026</b>	10,540
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$25,205

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$136,396	\$80,738	\$34,315

# PERF Net Pension Liability - Unaudited

## CANNELTON CITY SCHOOLS - 1445000

<b>Net Pension Liability as of 2021</b>	<b>\$36,317</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	917
- Net Difference Between Projected and Actual Investment	57,119
- Change of Assumptions	(2,628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,258)
Pension Expense/Income	13,797
Contributions	(16,526)
Total Activity in FY 2022	44,421
<b>Net Pension Liability as of 2022</b>	<b>\$80,738</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1446000  
 Submission Unit Name: TOWN OF WANATAH

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF WANATAH - 1446000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1447000  
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$26,000 Proportionate Share: 0.0000045

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,184	\$14,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$54
Net Difference Between Projected and Actual	1,751	0
Change of Assumptions	1,922	607
Changes in Proportion and Differences Between	237	399
<b>Total</b>	<b>\$4,216</b>	<b>\$1,060</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106)
<b>Total</b>	<b>\$1,709</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$584
2024	1,084
2025	(364)
2026	1,852
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,156</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,976	\$14,192	\$6,032

# PERF Net Pension Liability - Unaudited

## SWAYZEE PUBLIC LIBRARY - 1447000

<b>Net Pension Liability as of 2021</b>	<b>\$6,184</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163
- Net Difference Between Projected and Actual Investment	9,781
- Change of Assumptions	(407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(326)
Pension Expense/Income	1,709
Contributions	(2,912)
Total Activity in FY 2022	8,008
<b>Net Pension Liability as of 2022</b>	<b>\$14,192</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1448000  
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,303,973      Proportionate Share: 0.0004003

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$549,761	\$1,262,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$27,224	\$4,801
<b>Net Difference Between Projected and Actual</b>	155,803	0
<b>Change of Assumptions</b>	170,996	54,013
<b>Changes in Proportion and Differences Between</b>	18,329	35,357
<b>Total</b>	\$372,352	\$94,171

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$161,425
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,658
<b>Total</b>	\$169,083

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,045

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$52,127
<b>2024</b>	93,797
<b>2025</b>	(32,554)
<b>2026</b>	164,811
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$278,181

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,132,789	\$1,262,479	\$536,577

# PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

<b>Net Pension Liability as of 2021</b>	<b>\$549,761</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,597
- Net Difference Between Projected and Actual Investment	869,618
- Change of Assumptions	(36,063)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,472)
Pension Expense/Income	169,083
Contributions	(258,045)
Total Activity in FY 2022	712,718
<b>Net Pension Liability as of 2022</b>	<b>\$1,262,479</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1449000  
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$191,121 Proportionate Share: 0.0000332

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$43,818	\$104,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,258	\$398
Net Difference Between Projected and Actual	12,922	0
Change of Assumptions	14,182	4,480
Changes in Proportion and Differences Between	3,559	9,391
<b>Total</b>	<b>\$32,921</b>	<b>\$14,269</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,536)
<b>Total</b>	<b>\$1,852</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,406

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,787)
2024	9,770
2025	(2,000)
2026	13,669
2027	0
Thereafter	0
<b>Total</b>	<b>\$18,652</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$176,889	\$104,707	\$44,503

# PERF Net Pension Liability - Unaudited

## MOORESVILLE PUBLIC LIBRARY - 1449000

<b>Net Pension Liability as of 2021</b>	<b>\$43,818</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,236
- Net Difference Between Projected and Actual Investment	69,815
- Change of Assumptions	(2,497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,889
Pension Expense/Income	1,852
Contributions	(21,406)
Total Activity in FY 2022	60,889
<b>Net Pension Liability as of 2022</b>	<b>\$104,707</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1451000  
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$110,227      Proportionate Share: 0.0000192

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$22,764	\$60,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,306	\$230
<b>Net Difference Between Projected and Actual</b>	7,473	0
<b>Change of Assumptions</b>	8,202	2,591
<b>Changes in Proportion and Differences Between</b>	4,897	465
<b>Total</b>	\$21,878	\$3,286

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,743
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,996
<b>Total</b>	\$9,739

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,346

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,163
<b>2024</b>	6,675
<b>2025</b>	(152)
<b>2026</b>	7,906
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$18,592

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,297	\$60,554	\$25,736

# PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

<b>Net Pension Liability as of 2021</b>	<b>\$22,764</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	752
- Net Difference Between Projected and Actual Investment	37,030
- Change of Assumptions	(727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,342
Pension Expense/Income	9,739
Contributions	(12,346)
Total Activity in FY 2022	37,790
<b>Net Pension Liability as of 2022</b>	<b>\$60,554</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1452000  
 Submission Unit Name: TOWN OF EATON

Wages: \$453,780      Proportionate Share: 0.0000788

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$96,188	\$248,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,359	\$945
<b>Net Difference Between Projected and Actual</b>	30,670	0
<b>Change of Assumptions</b>	33,661	10,633
<b>Changes in Proportion and Differences Between</b>	25,902	266
<b>Total</b>	\$95,592	\$11,844

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$31,777
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,931
<b>Total</b>	\$43,708

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,823

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$23,403
<b>2024</b>	29,584
<b>2025</b>	(1,681)
<b>2026</b>	32,442
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$83,748

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$419,845	\$248,522	\$105,626

# PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

<b>Net Pension Liability as of 2021</b>	<b>\$96,188</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,045
- Net Difference Between Projected and Actual Investment	155,562
- Change of Assumptions	(3,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,591
Pension Expense/Income	43,708
Contributions	(50,823)
Total Activity in FY 2022	152,334
<b>Net Pension Liability as of 2022</b>	<b>\$248,522</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1453000  
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$124,800 Proportionate Share: 0.0000217

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$30,396	\$68,438

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,476	\$260
Net Difference Between Projected and Actual	8,446	0
Change of Assumptions	9,270	2,928
Changes in Proportion and Differences Between	285	8,863
<b>Total</b>	<b>\$19,477</b>	<b>\$12,051</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,751
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,758)
<b>Total</b>	<b>\$1,993</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,978

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,303)
2024	2,793
2025	(1,998)
2026	8,934
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,426</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,617	\$68,438	\$29,087

# PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

<b>Net Pension Liability as of 2021</b>	<b>\$30,396</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	783
- Net Difference Between Projected and Actual Investment	47,913
- Change of Assumptions	(2,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,450
Pension Expense/Income	1,993
Contributions	(13,978)
Total Activity in FY 2022	38,042
<b>Net Pension Liability as of 2022</b>	<b>\$68,438</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1454000  
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: \$58,702      Proportionate Share: 0.0000102

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,501	\$32,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$694	\$122
<b>Net Difference Between Projected and Actual</b>	3,970	0
<b>Change of Assumptions</b>	4,357	1,376
<b>Changes in Proportion and Differences Between</b>	1,502	28
<b>Total</b>	\$10,523	\$1,526

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,113
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	636
<b>Total</b>	\$4,749

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,575

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,935
<b>2024</b>	3,101
<b>2025</b>	(238)
<b>2026</b>	4,199
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$8,997

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,345	\$32,169	\$13,672

**PERF Net Pension Liability - Unaudited**  
**HUNTINGBURG HOUSING AUTHORITY - 1454000**

<b>Net Pension Liability as of 2021</b>	<b>\$12,501</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	394
- Net Difference Between Projected and Actual Investment	20,201
- Change of Assumptions	(499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,398
Pension Expense/Income	4,749
Contributions	(6,575)
Total Activity in FY 2022	19,668
<b>Net Pension Liability as of 2022</b>	<b>\$32,169</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1455000  
 Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,176,175      Proportionate Share: 0.0002044

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$266,591	\$644,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,901	\$2,452
<b>Net Difference Between Projected and Actual</b>	79,556	0
<b>Change of Assumptions</b>	87,314	27,580
<b>Changes in Proportion and Differences Between</b>	38,312	56,220
<b>Total</b>	\$219,083	\$86,252

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$82,426
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(65,395)
<b>Total</b>	\$17,031

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,774

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$32,731
<b>2024</b>	27,608
<b>2025</b>	(11,663)
<b>2026</b>	84,155
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$132,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,089,038	\$644,643	\$273,985

# PERF Net Pension Liability - Unaudited

## NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

<b>Net Pension Liability as of 2021</b>	<b>\$266,591</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,654
- Net Difference Between Projected and Actual Investment	425,700
- Change of Assumptions	(14,482)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,923
Pension Expense/Income	17,031
Contributions	(128,774)
Total Activity in FY 2022	378,052
<b>Net Pension Liability as of 2022</b>	<b>\$644,643</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1457000  
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$687,966      Proportionate Share: 0.0001195

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$160,139	\$376,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,127	\$1,433
Net Difference Between Projected and Actual	46,511	0
Change of Assumptions	51,047	16,124
Changes in Proportion and Differences Between	1,834	17,203
<b>Total</b>	<b>\$107,519</b>	<b>\$34,760</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,042)
<b>Total</b>	<b>\$41,148</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,053

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,728
2024	23,984
2025	(8,152)
2026	49,199
2027	0
Thereafter	0
<b>Total</b>	<b>\$72,759</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$636,693	\$376,883	\$160,182

# PERF Net Pension Liability - Unaudited

## TOWN OF CHESTERFIELD - 1457000

<b>Net Pension Liability as of 2021</b>	<b>\$160,139</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,414
- Net Difference Between Projected and Actual Investment	254,436
- Change of Assumptions	(9,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,457
Pension Expense/Income	41,148
Contributions	(77,053)
Total Activity in FY 2022	216,744
<b>Net Pension Liability as of 2022</b>	<b>\$376,883</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1458000  
 Submission Unit Name: CITY OF AURORA

Wages: \$193,679      Proportionate Share: 0.0000337

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,396	\$106,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,292	\$404
<b>Net Difference Between Projected and Actual</b>	13,117	0
<b>Change of Assumptions</b>	14,396	4,547
<b>Changes in Proportion and Differences Between</b>	36,347	2,946
<b>Total</b>	\$66,152	\$7,897

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$13,590
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,717
<b>Total</b>	\$25,307

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,608

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$16,781
<b>2024</b>	22,358
<b>2025</b>	5,241
<b>2026</b>	13,875
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$58,255

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,553	\$106,284	\$45,173

# PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

<b>Net Pension Liability as of 2021</b>	<b>\$25,396</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,526
- Net Difference Between Projected and Actual Investment	46,091
- Change of Assumptions	2,779
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,793
Pension Expense/Income	25,307
Contributions	(20,608)
Total Activity in FY 2022	80,888
<b>Net Pension Liability as of 2022</b>	<b>\$106,284</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1459000  
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$260,721      Proportionate Share: 0.0000453

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$68,950	\$142,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,081	\$543
Net Difference Between Projected and Actual	17,631	0
Change of Assumptions	19,351	6,112
Changes in Proportion and Differences Between	425	18,114
<b>Total</b>	<b>\$40,488</b>	<b>\$24,769</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,198)
<b>Total</b>	<b>\$11,070</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,832

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,421)
2024	4,890
2025	(6,401)
2026	18,651
2027	0
Thereafter	0
<b>Total</b>	<b>\$15,719</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,357	\$142,869	\$60,722

**PERF Net Pension Liability - Unaudited**  
**TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000**

<b>Net Pension Liability as of 2021</b>	<b>\$68,950</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,557
- Net Difference Between Projected and Actual Investment	107,157
- Change of Assumptions	(5,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,077)
Pension Expense/Income	11,070
Contributions	(28,832)
Total Activity in FY 2022	73,919
<b>Net Pension Liability as of 2022</b>	<b>\$142,869</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1460000  
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$55,002      Proportionate Share: 0.0000096

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$18,290	\$30,277

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$653	\$115
Net Difference Between Projected and Actual	3,736	0
Change of Assumptions	4,101	1,295
Changes in Proportion and Differences Between	137	10,448
<b>Total</b>	<b>\$8,627</b>	<b>\$11,858</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,598)
<b>Total</b>	<b>(\$727)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,160

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,990)
2024	(1,404)
2025	(2,791)
2026	3,954
2027	0
Thereafter	0
<b>Total</b>	<b>(\$3,231)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,149	\$30,277	\$12,868

# PERF Net Pension Liability - Unaudited

## BELL MEMORIAL PUBLIC LIBRARY - 1460000

<b>Net Pension Liability as of 2021</b>	<b>\$18,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277
- Net Difference Between Projected and Actual Investment	27,484
- Change of Assumptions	(2,286)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,601)
Pension Expense/Income	(727)
Contributions	(6,160)
Total Activity in FY 2022	11,987
<b>Net Pension Liability as of 2022</b>	<b>\$30,277</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1461000  
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,648,969      Proportionate Share: 0.0004603

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$588,184	\$1,451,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$31,304	\$5,521
<b>Net Difference Between Projected and Actual</b>	179,156	0
<b>Change of Assumptions</b>	196,627	62,109
<b>Changes in Proportion and Differences Between</b>	53,411	5,431
<b>Total</b>	\$460,498	\$73,061

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$185,620
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	23,212
<b>Total</b>	\$208,832

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$288,131

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$85,274
<b>2024</b>	134,500
<b>2025</b>	(21,851)
<b>2026</b>	189,514
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$387,437

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,452,468	\$1,451,709	\$617,003

# PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

<b>Net Pension Liability as of 2021</b>	<b>\$588,184</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,409
- Net Difference Between Projected and Actual Investment	942,859
- Change of Assumptions	(29,225)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,781
Pension Expense/Income	208,832
Contributions	(288,131)
Total Activity in FY 2022	863,525
<b>Net Pension Liability as of 2022</b>	<b>\$1,451,709</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1462000  
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$175,718      Proportionate Share: 0.0000305

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$42,765	\$96,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,074	\$366
<b>Net Difference Between Projected and Actual</b>	11,871	0
<b>Change of Assumptions</b>	13,029	4,115
<b>Changes in Proportion and Differences Between</b>	20,707	3,981
<b>Total</b>	\$47,681	\$8,462

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,299
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,988
<b>Total</b>	\$15,287

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,680

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$15,286
<b>2024</b>	14,199
<b>2025</b>	(2,823)
<b>2026</b>	12,557
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$39,219

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,503	\$96,192	\$40,883

# PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

<b>Net Pension Liability as of 2021</b>	<b>\$42,765</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,099
- Net Difference Between Projected and Actual Investment	67,398
- Change of Assumptions	(2,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,686)
Pension Expense/Income	15,287
Contributions	(19,680)
Total Activity in FY 2022	53,427
<b>Net Pension Liability as of 2022</b>	<b>\$96,192</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1463000  
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,172,664      Proportionate Share: 0.0005513

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$818,194	\$1,738,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,493	\$6,613
Net Difference Between Projected and Actual	214,575	0
Change of Assumptions	235,499	74,388
Changes in Proportion and Differences Between	7,598	183,164
<b>Total</b>	<b>\$495,165</b>	<b>\$264,165</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,387)
<b>Total</b>	<b>\$155,930</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$355,063

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$9,805)
2024	82,692
2025	(68,865)
2026	226,978
2027	0
Thereafter	0
<b>Total</b>	<b>\$231,000</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,937,314	\$1,738,708	\$738,983

# PERF Net Pension Liability - Unaudited

## MUNCIE INDIANA TRANSIT SYSTEM - 1463000

<b>Net Pension Liability as of 2021</b>	<b>\$818,194</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,232
- Net Difference Between Projected and Actual Investment	1,276,925
- Change of Assumptions	(66,664)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,846)
Pension Expense/Income	155,930
Contributions	(355,063)
Total Activity in FY 2022	920,514
<b>Net Pension Liability as of 2022</b>	<b>\$1,738,708</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1464000  
 Submission Unit Name: OWEN COUNTY

Wages: \$4,814,492      Proportionate Share: 0.0008365

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,173,341	\$2,638,180

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$56,889	\$10,033
<b>Net Difference Between Projected and Actual</b>	325,579	0
<b>Change of Assumptions</b>	357,328	112,870
<b>Changes in Proportion and Differences Between</b>	77,532	110,835
<b>Total</b>	\$817,328	\$233,738

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$337,327
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,853
<b>Total</b>	\$362,180

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$534,235

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$118,061
<b>2024</b>	199,759
<b>2025</b>	(78,630)
<b>2026</b>	344,400
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$583,590

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,456,853	\$2,638,180	\$1,121,276

# PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

<b>Net Pension Liability as of 2021</b>	<b>\$1,173,341</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,152
- Net Difference Between Projected and Actual Investment	1,849,056
- Change of Assumptions	(82,185)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(160,129)
Pension Expense/Income	362,180
Contributions	(534,235)
Total Activity in FY 2022	1,464,839
<b>Net Pension Liability as of 2022</b>	<b>\$2,638,180</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1465000  
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$474,288      Proportionate Share: 0.0000824

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$109,873	\$259,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,604	\$988
Net Difference Between Projected and Actual	32,071	0
Change of Assumptions	35,199	11,118
Changes in Proportion and Differences Between	3,427	2,438
<b>Total</b>	<b>\$76,301</b>	<b>\$14,544</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,057)
<b>Total</b>	<b>\$29,172</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,120

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$12,355
2024	20,885
2025	(5,410)
2026	33,927
2027	0
Thereafter	0
<b>Total</b>	<b>\$61,757</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$439,025	\$259,876	\$110,452

# PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP, MARION COUNTY - 1465000

<b>Net Pension Liability as of 2021</b>	<b>\$109,873</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,052
- Net Difference Between Projected and Actual Investment	174,731
- Change of Assumptions	(6,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,674
Pension Expense/Income	29,172
Contributions	(53,120)
Total Activity in FY 2022	150,003
<b>Net Pension Liability as of 2022</b>	<b>\$259,876</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1466000  
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$310,367 Proportionate Share: 0.0000539

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$75,793	\$169,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,666	\$647
Net Difference Between Projected and Actual	20,979	0
Change of Assumptions	23,025	7,273
Changes in Proportion and Differences Between	840	15,229
<b>Total</b>	<b>\$48,510</b>	<b>\$23,149</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,305)
<b>Total</b>	<b>\$13,431</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,761

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$698)
2024	8,941
2025	(5,074)
2026	22,192
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,361</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$287,178	\$169,992	\$72,250

# PERF Net Pension Liability - Unaudited

## BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

<b>Net Pension Liability as of 2021</b>	<b>\$75,793</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,940
- Net Difference Between Projected and Actual Investment	119,389
- Change of Assumptions	(5,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(453)
Pension Expense/Income	13,431
Contributions	(34,761)
Total Activity in FY 2022	94,199
<b>Net Pension Liability as of 2022</b>	<b>\$169,992</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1467000  
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$778,652      Proportionate Share: 0.0001353

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$191,456	\$426,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,201	\$1,623
<b>Net Difference Between Projected and Actual</b>	52,661	0
<b>Change of Assumptions</b>	57,796	18,256
<b>Changes in Proportion and Differences Between</b>	6,435	20,241
<b>Total</b>	\$126,093	\$40,120

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,561
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	967
<b>Total</b>	\$55,528

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,209

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$15,639
<b>2024</b>	27,847
<b>2025</b>	(13,218)
<b>2026</b>	55,705
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$85,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$720,875	\$426,713	\$181,361

# PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

<b>Net Pension Liability as of 2021</b>	<b>\$191,456</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,853
- Net Difference Between Projected and Actual Investment	301,249
- Change of Assumptions	(13,759)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,405)
Pension Expense/Income	55,528
Contributions	(87,209)
Total Activity in FY 2022	235,257
<b>Net Pension Liability as of 2022</b>	<b>\$426,713</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1468000  
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$344,512 Proportionate Share: 0.0000599

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$70,661	\$188,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,074	\$718
Net Difference Between Projected and Actual	23,314	0
Change of Assumptions	25,588	8,082
Changes in Proportion and Differences Between	19,726	19,504
<b>Total</b>	<b>\$72,702</b>	<b>\$28,304</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,410
<b>Total</b>	<b>\$29,565</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,585

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,089
2024	10,966
2025	(322)
2026	24,665
2027	0
Thereafter	0
<b>Total</b>	<b>\$44,398</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$319,146	\$188,915	\$80,292

# PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

<b>Net Pension Liability as of 2021</b>	<b>\$70,661</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,350
- Net Difference Between Projected and Actual Investment	115,061
- Change of Assumptions	(2,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,028
Pension Expense/Income	29,565
Contributions	(38,585)
Total Activity in FY 2022	118,254
<b>Net Pension Liability as of 2022</b>	<b>\$188,915</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1469000  
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$167,572      Proportionate Share: 0.0000291

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$34,212	\$91,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,979	\$349
<b>Net Difference Between Projected and Actual</b>	11,326	0
<b>Change of Assumptions</b>	12,431	3,927
<b>Changes in Proportion and Differences Between</b>	17,094	101
<b>Total</b>	\$42,830	\$4,377

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,735
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,748
<b>Total</b>	\$21,483

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,768

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,768
<b>2024</b>	12,812
<b>2025</b>	(108)
<b>2026</b>	11,981
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$38,453

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,044	\$91,777	\$39,007

# PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

<b>Net Pension Liability as of 2021</b>	<b>\$34,212</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,143
- Net Difference Between Projected and Actual Investment	55,747
- Change of Assumptions	(1,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,020)
Pension Expense/Income	21,483
Contributions	(18,768)
Total Activity in FY 2022	57,565
<b>Net Pension Liability as of 2022</b>	<b>\$91,777</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1470000  
 Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$818,895      Proportionate Share: 0.0001423

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$169,481	\$448,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,678	\$1,707
<b>Net Difference Between Projected and Actual</b>	55,385	0
<b>Change of Assumptions</b>	60,786	19,201
<b>Changes in Proportion and Differences Between</b>	45,721	4,056
<b>Total</b>	\$171,570	\$24,964

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$57,384
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,514
<b>Total</b>	\$78,898

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,716

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$36,302
<b>2024</b>	53,108
<b>2025</b>	(1,390)
<b>2026</b>	58,586
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$146,606

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$758,171	\$448,790	\$190,744

# PERF Net Pension Liability - Unaudited

## JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

<b>Net Pension Liability as of 2021</b>	<b>\$169,481</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,558
- Net Difference Between Projected and Actual Investment	275,441
- Change of Assumptions	(5,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,724
Pension Expense/Income	78,898
Contributions	(91,716)
Total Activity in FY 2022	279,309
<b>Net Pension Liability as of 2022</b>	<b>\$448,790</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1471000  
 Submission Unit Name: DECATUR COUNTY

Wages: \$6,440,630 Proportionate Share: 0.0011191

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,446,117	\$3,529,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$76,108	\$13,423
<b>Net Difference Between Projected and Actual</b>	435,572	0
<b>Change of Assumptions</b>	478,047	151,002
<b>Changes in Proportion and Differences Between</b>	158,074	4,707
<b>Total</b>	\$1,147,801	\$169,132

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$451,288
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	167,724
<b>Total</b>	\$619,012

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$721,197

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$245,522
<b>2024</b>	327,795
<b>2025</b>	(55,399)
<b>2026</b>	460,751
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$978,669

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,962,539	\$3,529,453	\$1,500,083

# PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

<b>Net Pension Liability as of 2021</b>	<b>\$1,446,117</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,099
- Net Difference Between Projected and Actual Investment	2,313,222
- Change of Assumptions	(75,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94,264)
Pension Expense/Income	619,012
Contributions	(721,197)
Total Activity in FY 2022	2,083,336
<b>Net Pension Liability as of 2022</b>	<b>\$3,529,453</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1471001  
 Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$46,887 Proportionate Share: 0.0000081

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$11,053	\$25,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551	\$97
Net Difference Between Projected and Actual	3,153	0
Change of Assumptions	3,460	1,093
Changes in Proportion and Differences Between	307	802
<b>Total</b>	<b>\$7,471</b>	<b>\$1,992</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(398)
<b>Total</b>	<b>\$2,868</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,251

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$883
2024	1,887
2025	(626)
2026	3,335
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,479</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,157	\$25,546	\$10,858

**PERF Net Pension Liability - Unaudited**  
**DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001**

<b>Net Pension Liability as of 2021</b>	<b>\$11,053</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297
- Net Difference Between Projected and Actual Investment	17,504
- Change of Assumptions	(710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(215)
Pension Expense/Income	2,868
Contributions	(5,251)
Total Activity in FY 2022	14,493
<b>Net Pension Liability as of 2022</b>	<b>\$25,546</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1472000  
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$366,000      Proportionate Share: 0.0000636

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$87,241	\$200,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,325	\$763
Net Difference Between Projected and Actual	24,754	0
Change of Assumptions	27,168	8,582
Changes in Proportion and Differences Between	2,084	6,107
<b>Total</b>	<b>\$58,331</b>	<b>\$15,452</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,461)
<b>Total</b>	<b>\$24,186</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,992

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,016
2024	14,812
2025	(5,132)
2026	26,183
2027	0
Thereafter	0
<b>Total</b>	<b>\$42,879</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$338,859	\$200,584	\$85,252

# PERF Net Pension Liability - Unaudited

## TOWN OF BLOOMFIELD - 1472000

<b>Net Pension Liability as of 2021</b>	<b>\$87,241</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,320
- Net Difference Between Projected and Actual Investment	138,028
- Change of Assumptions	(5,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,498)
Pension Expense/Income	24,186
Contributions	(40,992)
Total Activity in FY 2022	113,343
<b>Net Pension Liability as of 2022</b>	<b>\$200,584</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1473000  
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$2,660,495      Proportionate Share: 0.0004623

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$687,794	\$1,458,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,440	\$5,545
Net Difference Between Projected and Actual	179,935	0
Change of Assumptions	197,481	62,379
Changes in Proportion and Differences Between	74,192	119,146
<b>Total</b>	<b>\$483,048</b>	<b>\$187,070</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,233)
<b>Total</b>	<b>\$176,194</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$295,859

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$63,571
2024	100,848
2025	(58,777)
2026	190,336
2027	0
Thereafter	0
<b>Total</b>	<b>\$295,978</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,463,124	\$1,458,017	\$619,684

**PERF Net Pension Liability - Unaudited**  
**SPENCER-OWEN COMMUNITY SCHOOLS - 1473000**

<b>Net Pension Liability as of 2021</b>	<b>\$687,794</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,103
- Net Difference Between Projected and Actual Investment	1,072,972
- Change of Assumptions	(56,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(142,815)
Pension Expense/Income	176,194
Contributions	(295,859)
Total Activity in FY 2022	770,223
<b>Net Pension Liability as of 2022</b>	<b>\$1,458,017</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1474000  
 Submission Unit Name: MORGAN COUNTY

Wages: \$15,365,719      Proportionate Share: 0.0026699

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,364,096	\$8,420,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$181,575	\$32,024
<b>Net Difference Between Projected and Actual</b>	1,039,169	0
<b>Change of Assumptions</b>	1,140,503	360,254
<b>Changes in Proportion and Differences Between</b>	444,612	13,021
<b>Total</b>	\$2,805,859	\$405,299

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,076,663
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	469,663
<b>Total</b>	\$1,546,326

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,713,502

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$585,968
<b>2024</b>	815,154
<b>2025</b>	(99,801)
<b>2026</b>	1,099,239
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,400,560

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,225,165	\$8,420,416	\$3,578,833

# PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

<b>Net Pension Liability as of 2021</b>	<b>\$3,364,096</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,660
- Net Difference Between Projected and Actual Investment	5,407,141
- Change of Assumptions	(156,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,032)
Pension Expense/Income	1,546,326
Contributions	(1,713,502)
Total Activity in FY 2022	5,056,320
<b>Net Pension Liability as of 2022</b>	<b>\$8,420,416</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1475000  
 Submission Unit Name: HANCOCK COUNTY

Wages: \$11,779,122      Proportionate Share: 0.0020467

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,556,166	\$6,454,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$139,192	\$24,549
<b>Net Difference Between Projected and Actual</b>	796,609	0
<b>Change of Assumptions</b>	874,290	276,164
<b>Changes in Proportion and Differences Between</b>	232,356	78,716
<b>Total</b>	\$2,042,447	\$379,429

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$825,351
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	86,172
<b>Total</b>	\$911,523

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,296,817

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$329,405
<b>2024</b>	561,827
<b>2025</b>	(70,873)
<b>2026</b>	842,659
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,663,018

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,904,770	\$6,454,948	\$2,743,472

# PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

<b>Net Pension Liability as of 2021</b>	<b>\$2,556,166</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,254
- Net Difference Between Projected and Actual Investment	4,115,557
- Change of Assumptions	(113,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	203,744
Pension Expense/Income	911,523
Contributions	(1,296,817)
Total Activity in FY 2022	3,898,782
<b>Net Pension Liability as of 2022</b>	<b>\$6,454,948</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1476000  
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$370,548      Proportionate Share: 0.0000644

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$90,004	\$203,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,380	\$772
Net Difference Between Projected and Actual	25,066	0
Change of Assumptions	27,510	8,690
Changes in Proportion and Differences Between	4,527	7,973
<b>Total</b>	<b>\$61,483</b>	<b>\$17,435</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,880)
<b>Total</b>	<b>\$14,090</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,502

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,638
2024	14,747
2025	(5,853)
2026	26,516
2027	0
Thereafter	0
<b>Total</b>	<b>\$44,048</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$343,122	\$203,107	\$86,324

# PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

<b>Net Pension Liability as of 2021</b>	<b>\$90,004</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,327
- Net Difference Between Projected and Actual Investment	141,928
- Change of Assumptions	(6,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,496
Pension Expense/Income	14,090
Contributions	(41,502)
Total Activity in FY 2022	113,103
<b>Net Pension Liability as of 2022</b>	<b>\$203,107</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1478000  
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$3,125,299      Proportionate Share: 0.0005430

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$768,455	\$1,712,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$36,928	\$6,513
<b>Net Difference Between Projected and Actual</b>	211,344	0
<b>Change of Assumptions</b>	231,954	73,268
<b>Changes in Proportion and Differences Between</b>	122,330	83,450
<b>Total</b>	\$602,556	\$163,231

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$218,970
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	61,738
<b>Total</b>	\$280,708

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,052

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$117,086
<b>2024</b>	152,731
<b>2025</b>	(54,053)
<b>2026</b>	223,561
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$439,325

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,893,091	\$1,712,531	\$727,857

**PERF Net Pension Liability - Unaudited**  
**BATESVILLE COMMUNITY SCHOOL CORP - 1478000**

<b>Net Pension Liability as of 2021</b>	<b>\$768,455</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,476
- Net Difference Between Projected and Actual Investment	1,209,113
- Change of Assumptions	(55,242)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(164,927)
Pension Expense/Income	280,708
Contributions	(345,052)
Total Activity in FY 2022	944,076
<b>Net Pension Liability as of 2022</b>	<b>\$1,712,531</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1479000  
 Submission Unit Name: TOWN OF MILAN

Wages: \$323,266      Proportionate Share: 0.0000562

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$69,345	\$177,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,822	\$674
<b>Net Difference Between Projected and Actual</b>	21,874	0
<b>Change of Assumptions</b>	24,007	7,583
<b>Changes in Proportion and Differences Between</b>	7,916	7,439
<b>Total</b>	\$57,619	\$15,696

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,663
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,011
<b>Total</b>	\$26,674

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,206

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,738
<b>2024</b>	13,544
<b>2025</b>	(1,498)
<b>2026</b>	23,139
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$41,923

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$299,432	\$177,245	\$75,333

# PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

<b>Net Pension Liability as of 2021</b>	<b>\$69,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,161
- Net Difference Between Projected and Actual Investment	111,912
- Change of Assumptions	(2,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,240
Pension Expense/Income	26,674
Contributions	(36,206)
Total Activity in FY 2022	107,900
<b>Net Pension Liability as of 2022</b>	<b>\$177,245</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1480000  
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,474,734      Proportionate Share: 0.0004300

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$574,631	\$1,356,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$29,243	\$5,158
<b>Net Difference Between Projected and Actual</b>	167,363	0
<b>Change of Assumptions</b>	183,683	58,021
<b>Changes in Proportion and Differences Between</b>	6,395	24,742
<b>Total</b>	\$386,684	\$87,921

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$173,402
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,258
<b>Total</b>	\$189,660

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,042

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$48,840
<b>2024</b>	101,636
<b>2025</b>	(28,748)
<b>2026</b>	177,035
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$298,763

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,291,030	\$1,356,148	\$576,388

# PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

<b>Net Pension Liability as of 2021</b>	<b>\$574,631</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,905
- Net Difference Between Projected and Actual Investment	913,468
- Change of Assumptions	(34,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,166)
Pension Expense/Income	189,660
Contributions	(277,042)
Total Activity in FY 2022	781,517
<b>Net Pension Liability as of 2022</b>	<b>\$1,356,148</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1481000  
 Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$38,381      Proportionate Share: 0.0000067

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,211	\$21,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$456	\$80
Net Difference Between Projected and Actual	2,608	0
Change of Assumptions	2,862	904
Changes in Proportion and Differences Between	411	616
<b>Total</b>	<b>\$6,337</b>	<b>\$1,600</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(102)
<b>Total</b>	<b>\$2,600</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,299

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$900
2024	1,632
2025	(555)
2026	2,760
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,737</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,697	\$21,131	\$8,981

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000**

<b>Net Pension Liability as of 2021</b>	<b>\$9,211</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	245
- Net Difference Between Projected and Actual Investment	14,568
- Change of Assumptions	(606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(588)
Pension Expense/Income	2,600
Contributions	(4,299)
Total Activity in FY 2022	11,920
<b>Net Pension Liability as of 2022</b>	<b>\$21,131</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1482000  
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$1,989,044      Proportionate Share: 0.0003456

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$433,177	\$1,089,964

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$23,504	\$4,145
<b>Net Difference Between Projected and Actual</b>	134,513	0
<b>Change of Assumptions</b>	147,630	46,632
<b>Changes in Proportion and Differences Between</b>	183,641	1,229
<b>Total</b>	\$489,288	\$52,006

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$139,367
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	122,441
<b>Total</b>	\$261,808

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,773

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$159,279
<b>2024</b>	147,547
<b>2025</b>	(11,833)
<b>2026</b>	142,289
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$437,282

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,841,349	\$1,089,964	\$463,255

# PERF Net Pension Liability - Unaudited

## TOWN OF SELLERSBURG - 1482000

<b>Net Pension Liability as of 2021</b>	<b>\$433,177</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,192
- Net Difference Between Projected and Actual Investment	696,954
- Change of Assumptions	(19,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,801)
Pension Expense/Income	261,808
Contributions	(222,773)
Total Activity in FY 2022	656,787
<b>Net Pension Liability as of 2022</b>	<b>\$1,089,964</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1483000  
 Submission Unit Name: CITY OF RISING SUN

Wages: \$504,259      Proportionate Share: 0.0000876

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$113,952	\$276,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,958	\$1,051
Net Difference Between Projected and Actual	34,095	0
Change of Assumptions	37,420	11,820
Changes in Proportion and Differences Between	3,289	30,146
<b>Total</b>	<b>\$80,762</b>	<b>\$43,017</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,967)
<b>Total</b>	<b>\$22,359</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,477

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,220)
2024	11,525
2025	(4,627)
2026	36,067
2027	0
Thereafter	0
<b>Total</b>	<b>\$37,745</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$466,731	\$276,276	\$117,422

# PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

<b>Net Pension Liability as of 2021</b>	<b>\$113,952</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,284
- Net Difference Between Projected and Actual Investment	182,052
- Change of Assumptions	(6,123)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,229
Pension Expense/Income	22,359
Contributions	(56,477)
Total Activity in FY 2022	162,324
<b>Net Pension Liability as of 2022</b>	<b>\$276,276</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1484000  
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$177,476      Proportionate Share: 0.0000308

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$37,238	\$97,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,095	\$369
Net Difference Between Projected and Actual	11,988	0
Change of Assumptions	13,157	4,156
Changes in Proportion and Differences Between	7,073	358
<b>Total</b>	<b>\$34,313</b>	<b>\$4,883</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,780
<b>Total</b>	<b>\$15,200</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,877

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,835
2024	10,427
2025	(513)
2026	12,681
2027	0
Thereafter	0
<b>Total</b>	<b>\$29,430</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,102	\$97,138	\$41,285

# PERF Net Pension Liability - Unaudited

## SALEM PUBLIC LIBRARY - 1484000

<b>Net Pension Liability as of 2021</b>	<b>\$37,238</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,196
- Net Difference Between Projected and Actual Investment	60,339
- Change of Assumptions	(1,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,408
Pension Expense/Income	15,200
Contributions	(19,877)
Total Activity in FY 2022	59,900
<b>Net Pension Liability as of 2022</b>	<b>\$97,138</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1485000  
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$47,000 Proportionate Share: 0.0000082

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$10,395	\$25,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$558	\$98
Net Difference Between Projected and Actual	3,192	0
Change of Assumptions	3,503	1,106
Changes in Proportion and Differences Between	1,819	32
<b>Total</b>	<b>\$9,072</b>	<b>\$1,236</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	890
<b>Total</b>	<b>\$4,197</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,264

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,056
2024	2,733
2025	(331)
2026	3,378
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,836</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,689	\$25,861	\$10,992

**PERF Net Pension Liability - Unaudited**  
**PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000**

<b>Net Pension Liability as of 2021</b>	<b>\$10,395</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312
- Net Difference Between Projected and Actual Investment	16,689
- Change of Assumptions	(497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29
Pension Expense/Income	4,197
Contributions	(5,264)
Total Activity in FY 2022	15,466
<b>Net Pension Liability as of 2022</b>	<b>\$25,861</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1486000  
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$523,109      Proportionate Share: 0.0000909

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$116,321	\$286,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,182	\$1,090
<b>Net Difference Between Projected and Actual</b>	35,380	0
<b>Change of Assumptions</b>	38,830	12,265
<b>Changes in Proportion and Differences Between</b>	6,672	323
<b>Total</b>	\$87,064	\$13,678

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,656
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,040
<b>Total</b>	\$39,696

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,588

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$14,840
<b>2024</b>	25,172
<b>2025</b>	(4,052)
<b>2026</b>	37,426
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$73,386

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$484,313	\$286,683	\$121,846

# PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

<b>Net Pension Liability as of 2021</b>	<b>\$116,321</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,436
- Net Difference Between Projected and Actual Investment	186,412
- Change of Assumptions	(5,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,223
Pension Expense/Income	39,696
Contributions	(58,588)
Total Activity in FY 2022	170,362
<b>Net Pension Liability as of 2022</b>	<b>\$286,683</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1488000  
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$27,977 Proportionate Share: 0.0000049

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,579	\$15,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$59
Net Difference Between Projected and Actual	1,907	0
Change of Assumptions	2,093	661
Changes in Proportion and Differences Between	51	220
<b>Total</b>	<b>\$4,384</b>	<b>\$940</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26
<b>Total</b>	<b>\$2,002</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,133

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$602
2024	1,168
2025	(343)
2026	2,017
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,444</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,107	\$15,454	\$6,568

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,579</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180
- Net Difference Between Projected and Actual Investment	10,450
- Change of Assumptions	(399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225)
Pension Expense/Income	2,002
Contributions	(3,133)
Total Activity in FY 2022	8,875
<b>Net Pension Liability as of 2022</b>	<b>\$15,454</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$147,298      Proportionate Share: 0.0000256

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$30,922	\$80,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,741	\$307
Net Difference Between Projected and Actual	9,964	0
Change of Assumptions	10,936	3,454
Changes in Proportion and Differences Between	4,441	1,768
<b>Total</b>	<b>\$27,082</b>	<b>\$5,529</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,064)
<b>Total</b>	<b>\$9,259</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,497

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,138
2024	7,296
2025	(421)
2026	10,540
2027	0
Thereafter	0
<b>Total</b>	<b>\$21,553</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$136,396	\$80,738	\$34,315

**PERF Net Pension Liability - Unaudited**  
**WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000**

<b>Net Pension Liability as of 2021</b>	<b>\$30,922</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	993
- Net Difference Between Projected and Actual Investment	50,114
- Change of Assumptions	(1,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,073
Pension Expense/Income	9,259
Contributions	(16,497)
Total Activity in FY 2022	49,816
<b>Net Pension Liability as of 2022</b>	<b>\$80,738</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1490000  
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$3,691,246      Proportionate Share: 0.0006414

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$819,773	\$2,022,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$43,620	\$7,693
<b>Net Difference Between Projected and Actual</b>	249,643	0
<b>Change of Assumptions</b>	273,987	86,545
<b>Changes in Proportion and Differences Between</b>	63,088	6,250
<b>Total</b>	\$630,338	\$100,488

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$258,651
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	45,775
<b>Total</b>	\$304,426

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,341

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$121,953
<b>2024</b>	173,194
<b>2025</b>	(29,372)
<b>2026</b>	264,075
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$529,850

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,417,364	\$2,022,868	\$859,756

**PERF Net Pension Liability - Unaudited**  
**YORKTOWN COMMUNITY SCHOOLS - 1490000**

<b>Net Pension Liability as of 2021</b>	<b>\$819,773</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,256
- Net Difference Between Projected and Actual Investment	1,314,043
- Change of Assumptions	(40,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,483
Pension Expense/Income	304,426
Contributions	(407,341)
Total Activity in FY 2022	1,203,095
<b>Net Pension Liability as of 2022</b>	<b>\$2,022,868</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1491000  
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$2,263,781      Proportionate Share: 0.0003933

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$522,128	\$1,240,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$26,748	\$4,717
<b>Net Difference Between Projected and Actual</b>	153,079	0
<b>Change of Assumptions</b>	168,006	53,069
<b>Changes in Proportion and Differences Between</b>	39,245	8,547
<b>Total</b>	\$387,078	\$66,333

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$158,602
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,269
<b>Total</b>	\$186,871

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,533

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$76,632
<b>2024</b>	107,098
<b>2025</b>	(24,913)
<b>2026</b>	161,928
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$320,745

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,095,493	\$1,240,402	\$527,194

**PERF Net Pension Liability - Unaudited**  
**MONROE-GREGG SCHOOL DISTRICT - 1491000**

<b>Net Pension Liability as of 2021</b>	<b>\$522,128</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,598
- Net Difference Between Projected and Actual Investment	831,015
- Change of Assumptions	(30,417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,260)
Pension Expense/Income	186,871
Contributions	(253,533)
Total Activity in FY 2022	718,274
<b>Net Pension Liability as of 2022</b>	<b>\$1,240,402</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1492000  
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$239,936      Proportionate Share: 0.0000417

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$56,581	\$131,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,836	\$500
<b>Net Difference Between Projected and Actual</b>	16,230	0
<b>Change of Assumptions</b>	17,813	5,627
<b>Changes in Proportion and Differences Between</b>	620	3,792
<b>Total</b>	\$37,499	\$9,919

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$16,816
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(548)
<b>Total</b>	\$16,268

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,873

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$4,331
<b>2024</b>	9,205
<b>2025</b>	(3,124)
<b>2026</b>	17,168
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$27,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$222,177	\$131,515	\$55,896

# PERF Net Pension Liability - Unaudited

## WAKARUSA PUBLIC LIBRARY - 1492000

<b>Net Pension Liability as of 2021</b>	<b>\$56,581</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,531
- Net Difference Between Projected and Actual Investment	89,696
- Change of Assumptions	(3,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,122)
Pension Expense/Income	16,268
Contributions	(26,873)
Total Activity in FY 2022	74,934
<b>Net Pension Liability as of 2022</b>	<b>\$131,515</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1493000  
 Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$46,095      Proportionate Share: 0.000080

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$14,606	\$25,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$544	\$96
<b>Net Difference Between Projected and Actual</b>	3,114	0
<b>Change of Assumptions</b>	3,417	1,079
<b>Changes in Proportion and Differences Between</b>	146	18,137
<b>Total</b>	\$7,221	\$19,312

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,226
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,906)
<b>Total</b>	(\$6,680)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,163

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$8,733)
<b>2024</b>	(4,582)
<b>2025</b>	(2,071)
<b>2026</b>	3,295
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$12,091)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,624	\$25,231	\$10,723

# PERF Net Pension Liability - Unaudited

## OHIO COUNTY PUBLIC LIBRARY - 1493000

<b>Net Pension Liability as of 2021</b>	<b>\$14,606</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240
- Net Difference Between Projected and Actual Investment	22,078
- Change of Assumptions	(1,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,878
Pension Expense/Income	(6,680)
Contributions	(5,163)
Total Activity in FY 2022	10,625
<b>Net Pension Liability as of 2022</b>	<b>\$25,231</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1494000  
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$464,484      Proportionate Share: 0.0000807

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$104,741	\$254,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,488	\$968
<b>Net Difference Between Projected and Actual</b>	31,410	0
<b>Change of Assumptions</b>	34,473	10,889
<b>Changes in Proportion and Differences Between</b>	3,353	8,638
<b>Total</b>	\$74,724	\$20,495

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$32,543
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,434)
<b>Total</b>	\$27,109

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,022

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,625
<b>2024</b>	19,550
<b>2025</b>	(4,173)
<b>2026</b>	33,227
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$54,229

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$429,968	\$254,514	\$108,173

# PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

<b>Net Pension Liability as of 2021</b>	<b>\$104,741</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,029
- Net Difference Between Projected and Actual Investment	167,407
- Change of Assumptions	(5,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,825
Pension Expense/Income	27,109
Contributions	(52,022)
Total Activity in FY 2022	149,773
<b>Net Pension Liability as of 2022</b>	<b>\$254,514</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1495000  
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$44,166      Proportionate Share: 0.0000077

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,527	\$24,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$524	\$92
<b>Net Difference Between Projected and Actual</b>	2,997	0
<b>Change of Assumptions</b>	3,289	1,039
<b>Changes in Proportion and Differences Between</b>	262	1,097
<b>Total</b>	\$7,072	\$2,228

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,105
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,354)
<b>Total</b>	\$1,751

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,947

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$462
<b>2024</b>	1,823
<b>2025</b>	(613)
<b>2026</b>	3,172
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,844

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,025	\$24,285	\$10,321

# PERF Net Pension Liability - Unaudited

## TOWN OF MATTHEWS - 1495000

<b>Net Pension Liability as of 2021</b>	<b>\$10,527</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282
- Net Difference Between Projected and Actual Investment	16,665
- Change of Assumptions	(680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	687
Pension Expense/Income	1,751
Contributions	(4,947)
Total Activity in FY 2022	13,758
<b>Net Pension Liability as of 2022</b>	<b>\$24,285</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1496000  
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$97,268      Proportionate Share: 0.0000169

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$19,080	\$53,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,149	\$203
Net Difference Between Projected and Actual	6,578	0
Change of Assumptions	7,219	2,280
Changes in Proportion and Differences Between	5,454	3,768
<b>Total</b>	<b>\$20,400</b>	<b>\$6,251</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(411)
<b>Total</b>	<b>\$6,404</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,894

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,608
2024	4,338
2025	245
2026	6,958
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,149</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,043	\$53,300	\$22,653

# PERF Net Pension Liability - Unaudited

## TOWN OF SHARPSVILLE - 1496000

<b>Net Pension Liability as of 2021</b>	<b>\$19,080</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	674
- Net Difference Between Projected and Actual Investment	31,351
- Change of Assumptions	(372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,057
Pension Expense/Income	6,404
Contributions	(10,894)
Total Activity in FY 2022	34,220
<b>Net Pension Liability as of 2022</b>	<b>\$53,300</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1497000  
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$26,703      Proportionate Share: 0.0000046

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,184	\$14,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$313	\$55
Net Difference Between Projected and Actual	1,790	0
Change of Assumptions	1,965	621
Changes in Proportion and Differences Between	89	366
<b>Total</b>	<b>\$4,157</b>	<b>\$1,042</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(308)
<b>Total</b>	<b>\$1,547</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,991

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$426
2024	1,113
2025	(318)
2026	1,894
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,115</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,509	\$14,508	\$6,166

**PERF Net Pension Liability - Unaudited**  
**ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,184</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169
- Net Difference Between Projected and Actual Investment	9,820
- Change of Assumptions	(378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157
Pension Expense/Income	1,547
Contributions	(2,991)
Total Activity in FY 2022	8,324
<b>Net Pension Liability as of 2022</b>	<b>\$14,508</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1498000  
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, JAY COUNTY - 1498000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1499000  
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$189,908      Proportionate Share: 0.0000330

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$43,818	\$104,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,244	\$396
<b>Net Difference Between Projected and Actual</b>	12,844	0
<b>Change of Assumptions</b>	14,097	4,453
<b>Changes in Proportion and Differences Between</b>	903	717
<b>Total</b>	\$30,088	\$5,566

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$13,308
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	499
<b>Total</b>	\$13,807

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,270

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,690
<b>2024</b>	8,339
<b>2025</b>	(2,095)
<b>2026</b>	13,588
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$24,522

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$175,823	\$104,076	\$44,234

# PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

<b>Net Pension Liability as of 2021</b>	<b>\$43,818</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,224
- Net Difference Between Projected and Actual Investment	69,737
- Change of Assumptions	(2,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(685)
Pension Expense/Income	13,807
Contributions	(21,270)
Total Activity in FY 2022	60,258
<b>Net Pension Liability as of 2022</b>	<b>\$104,076</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1500000  
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$694,940 Proportionate Share: 0.0001208

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$130,795	\$380,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,215	\$1,449
<b>Net Difference Between Projected and Actual</b>	47,017	0
<b>Change of Assumptions</b>	51,602	16,300
<b>Changes in Proportion and Differences Between</b>	67,617	360
<b>Total</b>	\$174,451	\$18,109

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$48,714
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,814
<b>Total</b>	\$87,528

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,832

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$47,909
<b>2024</b>	54,750
<b>2025</b>	3,949
<b>2026</b>	49,734
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$156,342

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$643,620	\$380,983	\$161,925

# PERF Net Pension Liability - Unaudited

## ORLEANS COMMUNITY SCHOOLS - 1500000

<b>Net Pension Liability as of 2021</b>	<b>\$130,795</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,904
- Net Difference Between Projected and Actual Investment	216,843
- Change of Assumptions	(1,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,855
Pension Expense/Income	87,528
Contributions	(77,832)
Total Activity in FY 2022	250,188
<b>Net Pension Liability as of 2022</b>	<b>\$380,983</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1501000  
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$153,869 Proportionate Share: 0.0000267

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$43,028	\$84,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,816	\$320
Net Difference Between Projected and Actual	10,392	0
Change of Assumptions	11,405	3,603
Changes in Proportion and Differences Between	6,236	26,919
<b>Total</b>	<b>\$29,849</b>	<b>\$30,842</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,767
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,386)
<b>Total</b>	<b>\$9,381</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,233

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,029)
2024	(4,293)
2025	(4,664)
2026	10,993
2027	0
Thereafter	0
<b>Total</b>	<b>(\$993)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$142,257	\$84,207	\$35,790

**PERF Net Pension Liability - Unaudited**  
**FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000**

<b>Net Pension Liability as of 2021</b>	<b>\$43,028</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	883
- Net Difference Between Projected and Actual Investment	66,260
- Change of Assumptions	(4,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,936)
Pension Expense/Income	9,381
Contributions	(17,233)
Total Activity in FY 2022	41,179
<b>Net Pension Liability as of 2022</b>	<b>\$84,207</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1502000  
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$615,377 Proportionate Share: 0.0001069

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$137,901	\$337,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,270	\$1,282
Net Difference Between Projected and Actual	41,607	0
Change of Assumptions	45,665	14,424
Changes in Proportion and Differences Between	7,436	6,148
<b>Total</b>	<b>\$101,978</b>	<b>\$21,854</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,128
<b>Total</b>	<b>\$44,236</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,167

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,485
2024	28,554
2025	(5,927)
2026	44,012
2027	0
Thereafter	0
<b>Total</b>	<b>\$80,124</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$569,561	\$337,145	\$143,293

# PERF Net Pension Liability - Unaudited

## BROWNSBURG PUBLIC LIBRARY - 1502000

<b>Net Pension Liability as of 2021</b>	<b>\$137,901</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,024
- Net Difference Between Projected and Actual Investment	220,659
- Change of Assumptions	(7,149)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,641
Pension Expense/Income	44,236
Contributions	(65,167)
Total Activity in FY 2022	199,244
<b>Net Pension Liability as of 2022</b>	<b>\$337,145</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1503000  
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,295,863      Proportionate Share: 0.0002252

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$283,039	\$710,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,315	\$2,701
Net Difference Between Projected and Actual	87,652	0
Change of Assumptions	96,199	30,387
Changes in Proportion and Differences Between	22,906	40,639
<b>Total</b>	<b>\$222,072</b>	<b>\$73,727</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,038)
<b>Total</b>	<b>\$77,776</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,137

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,218
2024	49,428
2025	(8,018)
2026	92,717
2027	0
Thereafter	0
<b>Total</b>	<b>\$148,345</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,199,860	\$710,243	\$301,866

# PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

<b>Net Pension Liability as of 2021</b>	<b>\$283,039</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,584
- Net Difference Between Projected and Actual Investment	455,152
- Change of Assumptions	(12,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,811
Pension Expense/Income	77,776
Contributions	(145,137)
Total Activity in FY 2022	427,204
<b>Net Pension Liability as of 2022</b>	<b>\$710,243</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1504000  
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,426,268      Proportionate Share: 0.0002478

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$308,172	\$781,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,852	\$2,972
<b>Net Difference Between Projected and Actual</b>	96,448	0
<b>Change of Assumptions</b>	105,853	33,436
<b>Changes in Proportion and Differences Between</b>	29,946	42,001
<b>Total</b>	\$249,099	\$78,409

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$99,928
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,220
<b>Total</b>	\$102,148

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,742

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$14,534
<b>2024</b>	61,663
<b>2025</b>	(7,530)
<b>2026</b>	102,023
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$170,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,320,273	\$781,520	\$332,160

# PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

<b>Net Pension Liability as of 2021</b>	<b>\$308,172</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,493
- Net Difference Between Projected and Actual Investment	496,581
- Change of Assumptions	(13,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,242
Pension Expense/Income	102,148
Contributions	(159,742)
Total Activity in FY 2022	473,348
<b>Net Pension Liability as of 2022</b>	<b>\$781,520</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1505000  
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$51,469      Proportionate Share: 0.0000089

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,711	\$28,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$605	\$107
<b>Net Difference Between Projected and Actual</b>	3,464	0
<b>Change of Assumptions</b>	3,802	1,201
<b>Changes in Proportion and Differences Between</b>	393	26
<b>Total</b>	\$8,264	\$1,334

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,589
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,194)
<b>Total</b>	\$2,395

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,764

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,429
<b>2024</b>	2,354
<b>2025</b>	(517)
<b>2026</b>	3,664
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,930

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,419	\$28,069	\$11,930

# PERF Net Pension Liability - Unaudited

## HUNTINGBURG PUBLIC LIBRARY - 1505000

<b>Net Pension Liability as of 2021</b>	<b>\$11,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	331
- Net Difference Between Projected and Actual Investment	18,670
- Change of Assumptions	(659)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,385
Pension Expense/Income	2,395
Contributions	(5,764)
Total Activity in FY 2022	16,358
<b>Net Pension Liability as of 2022</b>	<b>\$28,069</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1506000  
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,427,001      Proportionate Share: 0.0002480

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$343,436	\$782,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,866	\$2,975
<b>Net Difference Between Projected and Actual</b>	96,526	0
<b>Change of Assumptions</b>	105,938	33,463
<b>Changes in Proportion and Differences Between</b>	3,575	34,641
<b>Total</b>	\$222,905	\$71,079

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$100,008
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(25,314)
<b>Total</b>	\$74,694

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,612

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$17,830
<b>2024</b>	53,222
<b>2025</b>	(21,332)
<b>2026</b>	102,106
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$151,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,321,338	\$782,150	\$332,428

# PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

<b>Net Pension Liability as of 2021</b>	<b>\$343,436</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,001
- Net Difference Between Projected and Actual Investment	542,447
- Change of Assumptions	(23,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,682)
Pension Expense/Income	74,694
Contributions	(159,612)
Total Activity in FY 2022	438,714
<b>Net Pension Liability as of 2022</b>	<b>\$782,150</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1507000  
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,440,299      Proportionate Share: 0.0002503

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$306,329	\$789,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,022	\$3,002
<b>Net Difference Between Projected and Actual</b>	97,421	0
<b>Change of Assumptions</b>	106,921	33,773
<b>Changes in Proportion and Differences Between</b>	45,120	1,559
<b>Total</b>	\$266,484	\$38,334

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$100,936
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,715
<b>Total</b>	\$117,651

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,758

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$53,135
<b>2024</b>	78,133
<b>2025</b>	(6,171)
<b>2026</b>	103,053
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$228,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,333,593	\$789,404	\$335,511

# PERF Net Pension Liability - Unaudited

NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

<b>Net Pension Liability as of 2021</b>	<b>\$306,329</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,659
- Net Difference Between Projected and Actual Investment	495,162
- Change of Assumptions	(12,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,492
Pension Expense/Income	117,651
Contributions	(158,758)
Total Activity in FY 2022	483,075
<b>Net Pension Liability as of 2022</b>	<b>\$789,404</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1508000  
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$121,531 Proportionate Share: 0.0000211

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$28,554	\$66,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435	\$253
Net Difference Between Projected and Actual	8,212	0
Change of Assumptions	9,013	2,847
Changes in Proportion and Differences Between	328	1,491
<b>Total</b>	<b>\$18,988</b>	<b>\$4,591</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(773)
<b>Total</b>	<b>\$7,736</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,612

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,302
2024	4,955
2025	(1,547)
2026	8,687
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,397</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,420	\$66,546	\$28,283

# PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

<b>Net Pension Liability as of 2021</b>	<b>\$28,554</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	775
- Net Difference Between Projected and Actual Investment	45,287
- Change of Assumptions	(1,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(411)
Pension Expense/Income	7,736
Contributions	(13,612)
Total Activity in FY 2022	37,992
<b>Net Pension Liability as of 2022</b>	<b>\$66,546</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1509000  
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$832,851      Proportionate Share: 0.0001447

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$213,167	\$456,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,841	\$1,736
Net Difference Between Projected and Actual	56,320	0
Change of Assumptions	61,812	19,525
Changes in Proportion and Differences Between	2,199	43,172
<b>Total</b>	<b>\$130,172</b>	<b>\$64,433</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,255)
<b>Total</b>	<b>\$37,097</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,264

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$466)
2024	24,070
2025	(17,440)
2026	59,575
2027	0
Thereafter	0
<b>Total</b>	<b>\$65,739</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$770,958	\$456,359	\$193,961

# PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

<b>Net Pension Liability as of 2021</b>	<b>\$213,167</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,070
- Net Difference Between Projected and Actual Investment	333,098
- Change of Assumptions	(17,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,752)
Pension Expense/Income	37,097
Contributions	(93,264)
Total Activity in FY 2022	243,192
<b>Net Pension Liability as of 2022</b>	<b>\$456,359</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1510000  
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$803,059      Proportionate Share: 0.0001395

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$198,825	\$439,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,487	\$1,673
Net Difference Between Projected and Actual	54,296	0
Change of Assumptions	59,590	18,823
Changes in Proportion and Differences Between	1,126	38,273
<b>Total</b>	<b>\$124,499</b>	<b>\$58,769</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,103)
<b>Total</b>	<b>\$36,152</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,973

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$826)
2024	24,670
2025	(15,548)
2026	57,434
2027	0
Thereafter	0
<b>Total</b>	<b>\$65,730</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$743,253	\$439,960	\$186,991

# PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

<b>Net Pension Liability as of 2021</b>	<b>\$198,825</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,984
- Net Difference Between Projected and Actual Investment	312,452
- Change of Assumptions	(14,583)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,897)
Pension Expense/Income	36,152
Contributions	(82,973)
Total Activity in FY 2022	241,135
<b>Net Pension Liability as of 2022</b>	<b>\$439,960</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1511000  
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$762,792      Proportionate Share: 0.0001325

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$168,955	\$417,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,011	\$1,589
<b>Net Difference Between Projected and Actual</b>	51,571	0
<b>Change of Assumptions</b>	56,600	17,878
<b>Changes in Proportion and Differences Between</b>	22,162	477
<b>Total</b>	\$139,344	\$19,944

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$53,432
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,172
<b>Total</b>	\$57,604

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,433

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$28,877
<b>2024</b>	41,632
<b>2025</b>	(5,662)
<b>2026</b>	54,553
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$119,400

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$705,957	\$417,883	\$177,608

# PERF Net Pension Liability - Unaudited

## JACKSON COUNTY PUBLIC LIBRARY - 1511000

<b>Net Pension Liability as of 2021</b>	<b>\$168,955</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,017
- Net Difference Between Projected and Actual Investment	270,943
- Change of Assumptions	(8,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,110
Pension Expense/Income	57,604
Contributions	(85,433)
Total Activity in FY 2022	248,928
<b>Net Pension Liability as of 2022</b>	<b>\$417,883</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1512000  
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,274,668      Proportionate Share: 0.0002215

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$280,407	\$698,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,064	\$2,657
<b>Net Difference Between Projected and Actual</b>	86,211	0
<b>Change of Assumptions</b>	94,618	29,887
<b>Changes in Proportion and Differences Between</b>	37,224	791
<b>Total</b>	\$233,117	\$33,335

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$89,322
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	25,905
<b>Total</b>	\$115,227

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,761

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$51,493
<b>2024</b>	65,771
<b>2025</b>	(8,677)
<b>2026</b>	91,195
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$199,782

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,180,147	\$698,574	\$296,907

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON COMMUNITY SCHOOLS - 1512000**

<b>Net Pension Liability as of 2021</b>	<b>\$280,407</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,415
- Net Difference Between Projected and Actual Investment	450,294
- Change of Assumptions	(13,331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	323
Pension Expense/Income	115,227
Contributions	(142,761)
Total Activity in FY 2022	418,167
<b>Net Pension Liability as of 2022</b>	<b>\$698,574</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1513000  
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,521,345      Proportionate Share: 0.0002643

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$310,540	\$833,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,975	\$3,170
<b>Net Difference Between Projected and Actual</b>	102,870	0
<b>Change of Assumptions</b>	112,901	35,662
<b>Changes in Proportion and Differences Between</b>	60,742	895
<b>Total</b>	\$294,488	\$39,727

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$106,582
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	29,465
<b>Total</b>	\$136,047

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,390

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$59,384
<b>2024</b>	87,465
<b>2025</b>	(905)
<b>2026</b>	108,817
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$254,761

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,408,184	\$833,558	\$354,278

# PERF Net Pension Liability - Unaudited

## NORTHWEST HENDRICKS SCHOOLS - 1513000

<b>Net Pension Liability as of 2021</b>	<b>\$310,540</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,385
- Net Difference Between Projected and Actual Investment	506,078
- Change of Assumptions	(9,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,110
Pension Expense/Income	136,047
Contributions	(170,390)
Total Activity in FY 2022	523,018
<b>Net Pension Liability as of 2022</b>	<b>\$833,558</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1514000  
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,425,169      Proportionate Share: 0.0002476

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$301,724	\$780,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,839	\$2,970
<b>Net Difference Between Projected and Actual</b>	96,370	0
<b>Change of Assumptions</b>	105,767	33,409
<b>Changes in Proportion and Differences Between</b>	42,691	10,295
<b>Total</b>	\$261,667	\$46,674

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$99,847
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,526
<b>Total</b>	\$116,373

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,612

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$46,257
<b>2024</b>	71,889
<b>2025</b>	(5,093)
<b>2026</b>	101,940
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$214,993

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,319,207	\$780,889	\$331,892

**PERF Net Pension Liability - Unaudited**  
**SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000**

<b>Net Pension Liability as of 2021</b>	<b>\$301,724</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,574
- Net Difference Between Projected and Actual Investment	488,131
- Change of Assumptions	(11,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,337
Pension Expense/Income	116,373
Contributions	(159,612)
Total Activity in FY 2022	479,165
<b>Net Pension Liability as of 2022</b>	<b>\$780,889</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1515000  
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$282,029      Proportionate Share: 0.0000490

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$50,529	\$154,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,332	\$588
<b>Net Difference Between Projected and Actual</b>	19,072	0
<b>Change of Assumptions</b>	20,931	6,612
<b>Changes in Proportion and Differences Between</b>	21,353	3,769
<b>Total</b>	\$64,688	\$10,969

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$19,760
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,190
<b>Total</b>	\$20,950

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,584

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,880
<b>2024</b>	20,071
<b>2025</b>	2,595
<b>2026</b>	20,173
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$53,719

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$261,071	\$154,538	\$65,681

# PERF Net Pension Liability - Unaudited

## TOWN OF JAMESTOWN - 1515000

<b>Net Pension Liability as of 2021</b>	<b>\$50,529</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,025
- Net Difference Between Projected and Actual Investment	84,679
- Change of Assumptions	253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,686
Pension Expense/Income	20,950
Contributions	(31,584)
Total Activity in FY 2022	104,009
<b>Net Pension Liability as of 2022</b>	<b>\$154,538</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1517000  
 Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,350      Proportionate Share: 0.0000006

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$790	\$1,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41	\$7
Net Difference Between Projected and Actual	234	0
Change of Assumptions	256	81
Changes in Proportion and Differences Between	0	1
<b>Total</b>	<b>\$531</b>	<b>\$89</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5)
<b>Total</b>	<b>\$237</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$83
2024	151
2025	(38)
2026	246
2027	0
Thereafter	0
<b>Total</b>	<b>\$442</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,197	\$1,892	\$804

# PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

<b>Net Pension Liability as of 2021</b>	<b>\$790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23
- Net Difference Between Projected and Actual Investment	1,259
- Change of Assumptions	(45)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3
Pension Expense/Income	237
Contributions	(375)
Total Activity in FY 2022	1,102
<b>Net Pension Liability as of 2022</b>	<b>\$1,892</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1518000  
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$519,826      Proportionate Share: 0.0000903

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$121,584	\$284,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,141	\$1,083
Net Difference Between Projected and Actual	35,146	0
Change of Assumptions	38,574	12,184
Changes in Proportion and Differences Between	1,011	46,625
<b>Total</b>	<b>\$80,872</b>	<b>\$59,892</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,552)
<b>Total</b>	<b>\$1,862</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,927

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$16,484)
2024	6,729
2025	(6,443)
2026	37,178
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,980</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$481,116	\$284,791	\$121,041

**PERF Net Pension Liability - Unaudited**  
**METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000**

<b>Net Pension Liability as of 2021</b>	<b>\$121,584</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,327
- Net Difference Between Projected and Actual Investment	193,012
- Change of Assumptions	(7,458)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,391
Pension Expense/Income	1,862
Contributions	(57,927)
Total Activity in FY 2022	163,207
<b>Net Pension Liability as of 2022</b>	<b>\$284,791</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1519000  
 Submission Unit Name: TOWN OF GRABILL

Wages: \$42,194      Proportionate Share: 0.0000073

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$9,737	\$23,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$496	\$88
<b>Net Difference Between Projected and Actual</b>	2,841	0
<b>Change of Assumptions</b>	3,118	985
<b>Changes in Proportion and Differences Between</b>	122	213
<b>Total</b>	\$6,577	\$1,286

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,944
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	63
<b>Total</b>	\$3,007

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,726

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$963
<b>2024</b>	1,798
<b>2025</b>	(474)
<b>2026</b>	3,004
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,291

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,894	\$23,023	\$9,785

# PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

<b>Net Pension Liability as of 2021</b>	<b>\$9,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269
- Net Difference Between Projected and Actual Investment	15,484
- Change of Assumptions	(578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170)
Pension Expense/Income	3,007
Contributions	(4,726)
Total Activity in FY 2022	13,286
<b>Net Pension Liability as of 2022</b>	<b>\$23,023</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1520000  
 Submission Unit Name: TOWN OF FISHERS

Wages: \$13,855,657      Proportionate Share: 0.0024075

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,040,529	\$7,592,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$163,729	\$28,877
<b>Net Difference Between Projected and Actual</b>	937,038	0
<b>Change of Assumptions</b>	1,028,414	324,848
<b>Changes in Proportion and Differences Between</b>	311,180	9,338
<b>Total</b>	\$2,440,361	\$363,063

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$970,848
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	230,959
<b>Total</b>	\$1,201,807

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,551,833

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$466,686
<b>2024</b>	710,856
<b>2025</b>	(91,448)
<b>2026</b>	991,204
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,077,298

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,827,104	\$7,592,851	\$3,227,102

# PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

<b>Net Pension Liability as of 2021</b>	<b>\$3,040,529</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,567
- Net Difference Between Projected and Actual Investment	4,884,887
- Change of Assumptions	(142,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,774
Pension Expense/Income	1,201,807
Contributions	(1,551,833)
Total Activity in FY 2022	4,552,322
<b>Net Pension Liability as of 2022</b>	<b>\$7,592,851</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1521000  
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$372,876      Proportionate Share: 0.0000648

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$83,162	\$204,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,407	\$777
<b>Net Difference Between Projected and Actual</b>	25,221	0
<b>Change of Assumptions</b>	27,681	8,744
<b>Changes in Proportion and Differences Between</b>	7,552	250
<b>Total</b>	\$64,861	\$9,771

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,131
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,427
<b>Total</b>	\$33,558

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,690

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$12,397
<b>2024</b>	19,009
<b>2025</b>	(2,995)
<b>2026</b>	26,679
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$55,090

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$345,253	\$204,368	\$86,860

# PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

<b>Net Pension Liability as of 2021</b>	<b>\$83,162</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,446
- Net Difference Between Projected and Actual Investment	133,199
- Change of Assumptions	(4,214)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,093)
Pension Expense/Income	33,558
Contributions	(41,690)
Total Activity in FY 2022	121,206
<b>Net Pension Liability as of 2022</b>	<b>\$204,368</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1522000  
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$235,480 Proportionate Share: 0.0000409

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$52,371	\$128,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,782	\$491
Net Difference Between Projected and Actual	15,919	0
Change of Assumptions	17,471	5,519
Changes in Proportion and Differences Between	5,779	13,027
<b>Total</b>	<b>\$41,951</b>	<b>\$19,037</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(931)
<b>Total</b>	<b>\$15,562</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,374

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,500
2024	5,409
2025	(1,834)
2026	16,839
2027	0
Thereafter	0
<b>Total</b>	<b>\$22,914</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$217,914	\$128,992	\$54,824

# PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

<b>Net Pension Liability as of 2021</b>	<b>\$52,371</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,546
- Net Difference Between Projected and Actual Investment	83,918
- Change of Assumptions	(2,628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,597
Pension Expense/Income	15,562
Contributions	(26,374)
Total Activity in FY 2022	76,621
<b>Net Pension Liability as of 2022</b>	<b>\$128,992</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1523000  
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$209,451 Proportionate Share: 0.0000364

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$49,871	\$114,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,475	\$437
Net Difference Between Projected and Actual	14,167	0
Change of Assumptions	15,549	4,912
Changes in Proportion and Differences Between	565	20,413
<b>Total</b>	<b>\$32,756</b>	<b>\$25,762</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,664)
<b>Total</b>	<b>(\$1,985)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,458

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,612)
2024	535
2025	(2,914)
2026	14,985
2027	0
Thereafter	0
<b>Total</b>	<b>\$6,994</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,938	\$114,799	\$48,792

# PERF Net Pension Liability - Unaudited

## SCOTT COUNTY PUBLIC LIBRARY - 1523000

<b>Net Pension Liability as of 2021</b>	<b>\$49,871</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,328
- Net Difference Between Projected and Actual Investment	78,919
- Change of Assumptions	(3,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,370
Pension Expense/Income	(1,985)
Contributions	(23,458)
Total Activity in FY 2022	64,928
<b>Net Pension Liability as of 2022</b>	<b>\$114,799</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1524000

Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$1,912,904      Proportionate Share: 0.0003324

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$376,990	\$1,048,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$22,606	\$3,987
<b>Net Difference Between Projected and Actual</b>	129,375	0
<b>Change of Assumptions</b>	141,992	44,851
<b>Changes in Proportion and Differences Between</b>	93,607	33,989
<b>Total</b>	\$387,580	\$82,827

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$134,043
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,650
<b>Total</b>	\$135,693

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,237

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$56,430
<b>2024</b>	107,293
<b>2025</b>	4,176
<b>2026</b>	136,854
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$304,753

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,771,019	\$1,048,334	\$445,561

**PERF Net Pension Liability - Unaudited**  
**PAOLI COMMUNITY SCHOOL CORPORATION - 1524000**

<b>Net Pension Liability as of 2021</b>	<b>\$376,990</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,252
- Net Difference Between Projected and Actual Investment	618,863
- Change of Assumptions	(7,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,582
Pension Expense/Income	135,693
Contributions	(214,237)
Total Activity in FY 2022	671,344
<b>Net Pension Liability as of 2022</b>	<b>\$1,048,334</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1525000  
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$1,998,889      Proportionate Share: 0.0003473

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$502,522	\$1,095,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,619	\$4,166
Net Difference Between Projected and Actual	135,175	0
Change of Assumptions	148,356	46,862
Changes in Proportion and Differences Between	25,600	69,826
<b>Total</b>	<b>\$332,750</b>	<b>\$120,854</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,438)
<b>Total</b>	<b>\$99,614</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,409

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$34,205
2024	73,263
2025	(38,560)
2026	142,988
2027	0
Thereafter	0
<b>Total</b>	<b>\$211,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,850,406	\$1,095,326	\$465,534

# PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

<b>Net Pension Liability as of 2021</b>	<b>\$502,522</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,299
- Net Difference Between Projected and Actual Investment	787,654
- Change of Assumptions	(38,402)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,952)
Pension Expense/Income	99,614
Contributions	(222,409)
Total Activity in FY 2022	592,804
<b>Net Pension Liability as of 2022</b>	<b>\$1,095,326</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1526000  
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$593,271 Proportionate Share: 0.0001031

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$143,559	\$325,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,012	\$1,237
Net Difference Between Projected and Actual	40,128	0
Change of Assumptions	44,041	13,911
Changes in Proportion and Differences Between	4,462	11,983
<b>Total</b>	<b>\$95,643</b>	<b>\$27,131</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,660)
<b>Total</b>	<b>\$32,916</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,802

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,962
2024	23,387
2025	(9,285)
2026	42,448
2027	0
Thereafter	0
<b>Total</b>	<b>\$68,512</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$549,314	\$325,160	\$138,199

**PERF Net Pension Liability - Unaudited**  
**SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000**

<b>Net Pension Liability as of 2021</b>	<b>\$143,559</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,731
- Net Difference Between Projected and Actual Investment	226,526
- Change of Assumptions	(9,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,935)
Pension Expense/Income	32,916
Contributions	(65,802)
Total Activity in FY 2022	181,601
<b>Net Pension Liability as of 2022</b>	<b>\$325,160</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1527000  
 Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,524,585 Proportionate Share: 0.0002649

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$324,751	\$835,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,015	\$3,177
Net Difference Between Projected and Actual	103,103	0
Change of Assumptions	113,158	35,743
Changes in Proportion and Differences Between	35,166	74,937
<b>Total</b>	<b>\$269,442</b>	<b>\$113,857</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,092)
<b>Total</b>	<b>\$78,731</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,158

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,255
2024	51,382
2025	(7,115)
2026	109,063
2027	0
Thereafter	0
<b>Total</b>	<b>\$155,585</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,411,381	\$835,450	\$355,082

# PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

<b>Net Pension Liability as of 2021</b>	<b>\$324,751</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,215
- Net Difference Between Projected and Actual Investment	524,763
- Change of Assumptions	(12,992)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,140
Pension Expense/Income	78,731
Contributions	(166,158)
Total Activity in FY 2022	510,699
<b>Net Pension Liability as of 2022</b>	<b>\$835,450</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1528000  
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$271,552      Proportionate Share: 0.0000472

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$46,318	\$148,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,210	\$566
Net Difference Between Projected and Actual	18,371	0
Change of Assumptions	20,162	6,369
Changes in Proportion and Differences Between	23,875	17,330
<b>Total</b>	<b>\$65,618</b>	<b>\$24,265</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,731)
<b>Total</b>	<b>\$14,303</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,413

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,436
2024	17,060
2025	3,424
2026	19,433
2027	0
Thereafter	0
<b>Total</b>	<b>\$41,353</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$251,481	\$148,861	\$63,269

# PERF Net Pension Liability - Unaudited

DAVISS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

<b>Net Pension Liability as of 2021</b>	<b>\$46,318</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,985
- Net Difference Between Projected and Actual Investment	78,510
- Change of Assumptions	899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,259
Pension Expense/Income	14,303
Contributions	(30,413)
Total Activity in FY 2022	102,543
<b>Net Pension Liability as of 2022</b>	<b>\$148,861</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1529000  
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$109,775      Proportionate Share: 0.0000191

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,659	\$60,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,299	\$229
<b>Net Difference Between Projected and Actual</b>	7,434	0
<b>Change of Assumptions</b>	8,159	2,577
<b>Changes in Proportion and Differences Between</b>	7,463	1,153
<b>Total</b>	\$24,355	\$3,959

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,702
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,635
<b>Total</b>	\$11,337

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,295

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$9,421
<b>2024</b>	4,443
<b>2025</b>	(1,333)
<b>2026</b>	7,865
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,396

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$101,764	\$60,238	\$25,602

# PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

<b>Net Pension Liability as of 2021</b>	<b>\$25,659</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	704
- Net Difference Between Projected and Actual Investment	40,750
- Change of Assumptions	(1,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,356)
Pension Expense/Income	11,337
Contributions	(12,295)
Total Activity in FY 2022	34,579
<b>Net Pension Liability as of 2022</b>	<b>\$60,238</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1531000  
 Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$3,466,630      Proportionate Share: 0.0006023

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$730,427	\$1,899,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$40,961	\$7,224
<b>Net Difference Between Projected and Actual</b>	234,425	0
<b>Change of Assumptions</b>	257,285	81,269
<b>Changes in Proportion and Differences Between</b>	131,119	2,815
<b>Total</b>	\$663,790	\$91,308

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$242,883
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	56,263
<b>Total</b>	\$299,146

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$387,148

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$139,142
<b>2024</b>	196,582
<b>2025</b>	(11,218)
<b>2026</b>	247,976
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$572,482

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,209,040	\$1,899,553	\$807,345

# PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

<b>Net Pension Liability as of 2021</b>	<b>\$730,427</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,338
- Net Difference Between Projected and Actual Investment	1,182,818
- Change of Assumptions	(27,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,298
Pension Expense/Income	299,146
Contributions	(387,148)
Total Activity in FY 2022	1,169,126
<b>Net Pension Liability as of 2022</b>	<b>\$1,899,553</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1532000  
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,518,289      Proportionate Share: 0.0002638

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$376,464	\$831,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,941	\$3,164
Net Difference Between Projected and Actual	102,675	0
Change of Assumptions	112,688	35,595
Changes in Proportion and Differences Between	35,786	57,286
<b>Total</b>	<b>\$269,090</b>	<b>\$96,045</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,926)
<b>Total</b>	<b>\$93,454</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,517

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,478
2024	65,077
2025	(27,121)
2026	108,611
2027	0
Thereafter	0
<b>Total</b>	<b>\$173,045</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,405,520	\$831,981	\$353,607

# PERF Net Pension Liability - Unaudited

## CONNERSVILLE UTILITIES - 1532000

<b>Net Pension Liability as of 2021</b>	<b>\$376,464</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,418
- Net Difference Between Projected and Actual Investment	591,479
- Change of Assumptions	(27,710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,607)
Pension Expense/Income	93,454
Contributions	(169,517)
Total Activity in FY 2022	455,517
<b>Net Pension Liability as of 2022</b>	<b>\$831,981</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1533000  
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$230,317 Proportionate Share: 0.0000400

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$65,924	\$126,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,720	\$480
Net Difference Between Projected and Actual	15,569	0
Change of Assumptions	17,087	5,397
Changes in Proportion and Differences Between	6,148	21,352
<b>Total</b>	<b>\$41,524</b>	<b>\$27,229</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(981)
<b>Total</b>	<b>\$15,149</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,115

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,758
2024	3,962
2025	(7,893)
2026	16,468
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,295</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,119	\$126,153	\$53,617

**PERF Net Pension Liability - Unaudited**  
**CLAY TOWNSHIP, HAMILTON COUNTY - 1533000**

<b>Net Pension Liability as of 2021</b>	<b>\$65,924</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,301
- Net Difference Between Projected and Actual Investment	101,165
- Change of Assumptions	(6,662)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,609)
Pension Expense/Income	15,149
Contributions	(24,115)
Total Activity in FY 2022	60,229
<b>Net Pension Liability as of 2022</b>	<b>\$126,153</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1534000  
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$754,659      Proportionate Share: 0.0001311

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$133,427	\$413,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,916	\$1,572
<b>Net Difference Between Projected and Actual</b>	51,026	0
<b>Change of Assumptions</b>	56,002	17,690
<b>Changes in Proportion and Differences Between</b>	71,532	4,536
<b>Total</b>	\$187,476	\$23,798

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$52,867
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,913
<b>Total</b>	\$77,780

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,521

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$42,046
<b>2024</b>	60,014
<b>2025</b>	7,642
<b>2026</b>	53,976
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$163,678

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$698,498	\$413,467	\$175,731

# PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

<b>Net Pension Liability as of 2021</b>	<b>\$133,427</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,444
- Net Difference Between Projected and Actual Investment	224,269
- Change of Assumptions	1,167
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,901
Pension Expense/Income	77,780
Contributions	(84,521)
Total Activity in FY 2022	280,040
<b>Net Pension Liability as of 2022</b>	<b>\$413,467</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1535000  
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$2,170,914      Proportionate Share: 0.0003772

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$481,600	\$1,189,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$25,653	\$4,524
<b>Net Difference Between Projected and Actual</b>	146,812	0
<b>Change of Assumptions</b>	161,129	50,896
<b>Changes in Proportion and Differences Between</b>	49,264	7,614
<b>Total</b>	\$382,858	\$63,034

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$152,110
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	59,619
<b>Total</b>	\$211,729

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,142

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$79,590
<b>2024</b>	101,311
<b>2025</b>	(16,376)
<b>2026</b>	155,299
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$319,824

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,009,713	\$1,189,625	\$505,613

**PERF Net Pension Liability - Unaudited**  
**PIKE COUNTY SCHOOL CORPORATION - 1535000**

<b>Net Pension Liability as of 2021</b>	<b>\$481,600</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,273
- Net Difference Between Projected and Actual Investment	772,126
- Change of Assumptions	(23,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,123)
Pension Expense/Income	211,729
Contributions	(243,142)
Total Activity in FY 2022	708,025
<b>Net Pension Liability as of 2022</b>	<b>\$1,189,625</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$277,170      Proportionate Share: 0.0000482

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$66,845	\$152,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,278	\$578
<b>Net Difference Between Projected and Actual</b>	18,760	0
<b>Change of Assumptions</b>	20,590	6,504
<b>Changes in Proportion and Differences Between</b>	10,910	6,843
<b>Total</b>	\$53,538	\$13,925

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$19,437
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,522
<b>Total</b>	\$21,959

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,193

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,251
<b>2024</b>	13,060
<b>2025</b>	(4,542)
<b>2026</b>	19,844
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$39,613

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$256,808	\$152,015	\$64,609

**PERF Net Pension Liability - Unaudited**  
**NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000**

<b>Net Pension Liability as of 2021</b>	<b>\$66,845</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,749
- Net Difference Between Projected and Actual Investment	105,552
- Change of Assumptions	(4,523)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,374)
Pension Expense/Income	21,959
Contributions	(29,193)
Total Activity in FY 2022	85,170
<b>Net Pension Liability as of 2022</b>	<b>\$152,015</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1538000  
 Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$79,366      Proportionate Share: 0.0000138

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,501	\$43,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$939	\$166
<b>Net Difference Between Projected and Actual</b>	5,371	0
<b>Change of Assumptions</b>	5,895	1,862
<b>Changes in Proportion and Differences Between</b>	1,331	702
<b>Total</b>	\$13,536	\$2,730

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,565
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(344)
<b>Total</b>	\$5,221

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,889

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,732
<b>2024</b>	3,946
<b>2025</b>	(553)
<b>2026</b>	5,681
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$10,806

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,526	\$43,523	\$18,498

# PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

<b>Net Pension Liability as of 2021</b>	<b>\$17,501</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	523
- Net Difference Between Projected and Actual Investment	28,094
- Change of Assumptions	(839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,912
Pension Expense/Income	5,221
Contributions	(8,889)
Total Activity in FY 2022	26,022
<b>Net Pension Liability as of 2022</b>	<b>\$43,523</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1540000  
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$529,778      Proportionate Share: 0.0000921

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$115,663	\$290,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,264	\$1,105
<b>Net Difference Between Projected and Actual</b>	35,847	0
<b>Change of Assumptions</b>	39,342	12,427
<b>Changes in Proportion and Differences Between</b>	30,783	339
<b>Total</b>	\$112,236	\$13,871

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$37,140
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,532
<b>Total</b>	\$45,672

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,335

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$27,963
<b>2024</b>	35,732
<b>2025</b>	(3,248)
<b>2026</b>	37,918
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$98,365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$490,707	\$290,468	\$123,454

# PERF Net Pension Liability - Unaudited

## LAWRENCEBURG PUBLIC LIBRARY - 1540000

<b>Net Pension Liability as of 2021</b>	<b>\$115,663</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,512
- Net Difference Between Projected and Actual Investment	186,025
- Change of Assumptions	(5,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,215
Pension Expense/Income	45,672
Contributions	(59,335)
Total Activity in FY 2022	174,805
<b>Net Pension Liability as of 2022</b>	<b>\$290,468</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1541000  
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$48,900 Proportionate Share: 0.0000085

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$11,711	\$26,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578	\$102
Net Difference Between Projected and Actual	3,308	0
Change of Assumptions	3,631	1,147
Changes in Proportion and Differences Between	122	1,300
<b>Total</b>	<b>\$7,639</b>	<b>\$2,549</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,622)
<b>Total</b>	<b>\$1,806</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,477

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$562
2024	1,734
2025	(705)
2026	3,499
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,090</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,288	\$26,808	\$11,394

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP - PORTER COUNTY - 1541000**

<b>Net Pension Liability as of 2021</b>	<b>\$11,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309
- Net Difference Between Projected and Actual Investment	18,514
- Change of Assumptions	(776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	721
Pension Expense/Income	1,806
Contributions	(5,477)
Total Activity in FY 2022	15,097
<b>Net Pension Liability as of 2022</b>	<b>\$26,808</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1542000  
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$930,424      Proportionate Share: 0.0001617

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$211,720	\$509,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,997	\$1,940
<b>Net Difference Between Projected and Actual</b>	62,936	0
<b>Change of Assumptions</b>	69,074	21,818
<b>Changes in Proportion and Differences Between</b>	11,148	1,252
<b>Total</b>	\$154,155	\$25,010

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$65,207
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,066
<b>Total</b>	\$82,273

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,208

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$30,161
<b>2024</b>	41,499
<b>2025</b>	(9,090)
<b>2026</b>	66,575
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$129,145

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$861,534	\$509,975	\$216,749

**PERF Net Pension Liability - Unaudited**  
**BARR-REEVE COMMUNITY SCHOOLS INC - 1542000**

<b>Net Pension Liability as of 2021</b>	<b>\$211,720</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,043
- Net Difference Between Projected and Actual Investment	337,835
- Change of Assumptions	(11,684)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,004)
Pension Expense/Income	82,273
Contributions	(104,208)
Total Activity in FY 2022	298,255
<b>Net Pension Liability as of 2022</b>	<b>\$509,975</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1543000  
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$382,054      Proportionate Share: 0.0000664

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$79,346	\$209,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,516	\$796
<b>Net Difference Between Projected and Actual</b>	25,844	0
<b>Change of Assumptions</b>	28,364	8,959
<b>Changes in Proportion and Differences Between</b>	32,586	213
<b>Total</b>	\$91,310	\$9,968

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,776
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,699
<b>Total</b>	\$51,475

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,790

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$28,201
<b>2024</b>	26,554
<b>2025</b>	(752)
<b>2026</b>	27,339
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$81,342

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,778	\$209,414	\$89,005

# PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

<b>Net Pension Liability as of 2021</b>	<b>\$79,346</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,590
- Net Difference Between Projected and Actual Investment	128,867
- Change of Assumptions	(2,683)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,391)
Pension Expense/Income	51,475
Contributions	(42,790)
Total Activity in FY 2022	130,068
<b>Net Pension Liability as of 2022</b>	<b>\$209,414</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1544000  
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$629,557      Proportionate Share: 0.0001094

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$162,507	\$345,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,440	\$1,312
Net Difference Between Projected and Actual	42,580	0
Change of Assumptions	46,732	14,762
Changes in Proportion and Differences Between	7,886	42,214
<b>Total</b>	<b>\$104,638</b>	<b>\$58,288</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,962)
<b>Total</b>	<b>\$12,155</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,589

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$443)
2024	17,209
2025	(15,457)
2026	45,041
2027	0
Thereafter	0
<b>Total</b>	<b>\$46,350</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$582,881	\$345,029	\$146,644

**PERF Net Pension Liability - Unaudited**  
**LAWRENCE TOWNSHIP - MARION COUNTY - 1544000**

<b>Net Pension Liability as of 2021</b>	<b>\$162,507</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,815
- Net Difference Between Projected and Actual Investment	253,581
- Change of Assumptions	(13,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,170)
Pension Expense/Income	12,155
Contributions	(61,589)
Total Activity in FY 2022	182,522
<b>Net Pension Liability as of 2022</b>	<b>\$345,029</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1545000  
 Submission Unit Name: TOWN OF ODON

Wages: \$323,315      Proportionate Share: 0.0000562

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$62,634	\$177,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,822	\$674
<b>Net Difference Between Projected and Actual</b>	21,874	0
<b>Change of Assumptions</b>	24,007	7,583
<b>Changes in Proportion and Differences Between</b>	27,883	435
<b>Total</b>	\$77,586	\$8,692

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,663
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,704
<b>Total</b>	\$33,367

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,211

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$19,483
<b>2024</b>	25,135
<b>2025</b>	1,138
<b>2026</b>	23,138
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$68,894

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$299,432	\$177,245	\$75,333

# PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

<b>Net Pension Liability as of 2021</b>	<b>\$62,634</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,257
- Net Difference Between Projected and Actual Investment	103,199
- Change of Assumptions	(1,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,011
Pension Expense/Income	33,367
Contributions	(36,211)
Total Activity in FY 2022	114,611
<b>Net Pension Liability as of 2022</b>	<b>\$177,245</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1546000  
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,101,451      Proportionate Share: 0.0001914

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$260,406	\$603,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,017	\$2,296
Net Difference Between Projected and Actual	74,496	0
Change of Assumptions	81,760	25,826
Changes in Proportion and Differences Between	3,694	14,117
<b>Total</b>	<b>\$172,967</b>	<b>\$42,239</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,227)
<b>Total</b>	<b>\$75,957</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,926

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$22,039
2024	44,578
2025	(14,691)
2026	78,802
2027	0
Thereafter	0
<b>Total</b>	<b>\$130,728</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,019,775	\$603,643	\$256,560

# PERF Net Pension Liability - Unaudited

## JASPER COUNTY PUBLIC LIBRARY - 1546000

<b>Net Pension Liability as of 2021</b>	<b>\$260,406</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,014
- Net Difference Between Projected and Actual Investment	412,610
- Change of Assumptions	(16,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,858)
Pension Expense/Income	75,957
Contributions	(122,926)
Total Activity in FY 2022	343,237
<b>Net Pension Liability as of 2022</b>	<b>\$603,643</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1547000  
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$95,906      Proportionate Share: 0.0000167

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$21,711	\$52,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,136	\$200
<b>Net Difference Between Projected and Actual</b>	6,500	0
<b>Change of Assumptions</b>	7,134	2,253
<b>Changes in Proportion and Differences Between</b>	2,564	57
<b>Total</b>	\$17,334	\$2,510

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,734
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,940
<b>Total</b>	\$12,674

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,742

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$3,851
<b>2024</b>	4,978
<b>2025</b>	(883)
<b>2026</b>	6,878
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$14,824

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,977	\$52,669	\$22,385

# PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

<b>Net Pension Liability as of 2021</b>	<b>\$21,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	627
- Net Difference Between Projected and Actual Investment	34,690
- Change of Assumptions	(1,163)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,128)
Pension Expense/Income	12,674
Contributions	(10,742)
Total Activity in FY 2022	30,958
<b>Net Pension Liability as of 2022</b>	<b>\$52,669</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1548000  
 Submission Unit Name: WASHINGTON TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## WASHINGTON TOWNSHIP LIBRARY - 1548000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1549000  
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$6,621,121 Proportionate Share: 0.0011505

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,514,541	\$3,628,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$78,243	\$13,800
<b>Net Difference Between Projected and Actual</b>	447,793	0
<b>Change of Assumptions</b>	491,460	155,239
<b>Changes in Proportion and Differences Between</b>	88,271	36,746
<b>Total</b>	\$1,105,767	\$205,785

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$463,950
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,005
<b>Total</b>	\$469,955

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$740,472

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$169,395
<b>2024</b>	324,982
<b>2025</b>	(68,072)
<b>2026</b>	473,677
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$899,982

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,129,837	\$3,628,484	\$1,542,173

# PERF Net Pension Liability - Unaudited

## CLAY COMMUNITY SCHOOLS - 1549000

<b>Net Pension Liability as of 2021</b>	<b>\$1,514,541</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,882
- Net Difference Between Projected and Actual Investment	2,414,286
- Change of Assumptions	(85,409)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,701
Pension Expense/Income	469,955
Contributions	(740,472)
Total Activity in FY 2022	2,113,943
<b>Net Pension Liability as of 2022</b>	<b>\$3,628,484</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1550000  
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$420,805      Proportionate Share: 0.0000731

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$69,082	\$230,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,971	\$877
<b>Net Difference Between Projected and Actual</b>	28,452	0
<b>Change of Assumptions</b>	31,226	9,863
<b>Changes in Proportion and Differences Between</b>	43,621	1,490
<b>Total</b>	\$108,270	\$12,230

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$29,478
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,623
<b>Total</b>	\$47,101

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,428

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$27,251
<b>2024</b>	32,482
<b>2025</b>	6,210
<b>2026</b>	30,097
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$96,040

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$389,475	\$230,545	\$97,986

# PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

<b>Net Pension Liability as of 2021</b>	<b>\$69,082</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,110
- Net Difference Between Projected and Actual Investment	118,149
- Change of Assumptions	2,131
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,400
Pension Expense/Income	47,101
Contributions	(46,428)
Total Activity in FY 2022	161,463
<b>Net Pension Liability as of 2022</b>	<b>\$230,545</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1551000  
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,531,449      Proportionate Share: 0.0004399

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$583,578	\$1,387,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$29,917	\$5,276
<b>Net Difference Between Projected and Actual</b>	171,216	0
<b>Change of Assumptions</b>	187,912	59,356
<b>Changes in Proportion and Differences Between</b>	23,074	24,054
<b>Total</b>	\$412,119	\$88,686

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$177,394
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(19,317)
<b>Total</b>	\$158,077

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,845

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$54,810
<b>2024</b>	116,137
<b>2025</b>	(28,628)
<b>2026</b>	181,114
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$323,433

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,343,777	\$1,387,371	\$589,658

# PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

<b>Net Pension Liability as of 2021</b>	<b>\$583,578</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,333
- Net Difference Between Projected and Actual Investment	928,939
- Change of Assumptions	(33,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,194
Pension Expense/Income	158,077
Contributions	(278,845)
Total Activity in FY 2022	803,793
<b>Net Pension Liability as of 2022</b>	<b>\$1,387,371</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1552000  
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$496,495      Proportionate Share: 0.0000863

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$121,190	\$272,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,869	\$1,035
<b>Net Difference Between Projected and Actual</b>	33,589	0
<b>Change of Assumptions</b>	36,865	11,645
<b>Changes in Proportion and Differences Between</b>	6,280	16,210
<b>Total</b>	\$82,603	\$28,890

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,801
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	83
<b>Total</b>	\$34,884

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,607

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,468
<b>2024</b>	15,785
<b>2025</b>	(8,071)
<b>2026</b>	35,531
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$53,713

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$459,804	\$272,176	\$115,680

# PERF Net Pension Liability - Unaudited

## NAPPANEE PUBLIC LIBRARY - 1552000

<b>Net Pension Liability as of 2021</b>	<b>\$121,190</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,109
- Net Difference Between Projected and Actual Investment	190,943
- Change of Assumptions	(8,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,825)
Pension Expense/Income	34,884
Contributions	(55,607)
Total Activity in FY 2022	150,986
<b>Net Pension Liability as of 2022</b>	<b>\$272,176</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1553000  
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$686,070      Proportionate Share: 0.0001192

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$149,086	\$375,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,107	\$1,430
<b>Net Difference Between Projected and Actual</b>	46,395	0
<b>Change of Assumptions</b>	50,919	16,084
<b>Changes in Proportion and Differences Between</b>	42,609	741
<b>Total</b>	\$148,030	\$18,255

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$48,069
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	19,489
<b>Total</b>	\$67,558

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,840

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$36,799
<b>2024</b>	47,853
<b>2025</b>	(3,955)
<b>2026</b>	49,078
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$129,775

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$635,095	\$375,937	\$159,780

# PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

<b>Net Pension Liability as of 2021</b>	<b>\$149,086</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,555
- Net Difference Between Projected and Actual Investment	239,969
- Change of Assumptions	(6,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,722)
Pension Expense/Income	67,558
Contributions	(76,840)
Total Activity in FY 2022	226,851
<b>Net Pension Liability as of 2022</b>	<b>\$375,937</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1554000  
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$180,179      Proportionate Share: 0.0000313

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$48,160	\$98,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,129	\$375
<b>Net Difference Between Projected and Actual</b>	12,182	0
<b>Change of Assumptions</b>	13,370	4,223
<b>Changes in Proportion and Differences Between</b>	15,321	10,369
<b>Total</b>	\$43,002	\$14,967

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,622
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,469
<b>Total</b>	\$16,091

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,180

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,669
<b>2024</b>	7,054
<b>2025</b>	(4,576)
<b>2026</b>	12,888
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$28,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,766	\$98,715	\$41,956

# PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

<b>Net Pension Liability as of 2021</b>	<b>\$48,160</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,069
- Net Difference Between Projected and Actual Investment	74,713
- Change of Assumptions	(4,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,878)
Pension Expense/Income	16,091
Contributions	(20,180)
Total Activity in FY 2022	50,555
<b>Net Pension Liability as of 2022</b>	<b>\$98,715</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1555000  
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,597,557      Proportionate Share: 0.0002776

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$341,199	\$875,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,879	\$3,330
<b>Net Difference Between Projected and Actual</b>	108,046	0
<b>Change of Assumptions</b>	118,583	37,457
<b>Changes in Proportion and Differences Between</b>	39,461	14,274
<b>Total</b>	\$284,969	\$55,061

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$111,945
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	23,206
<b>Total</b>	\$135,151

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,889

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$39,100
<b>2024</b>	83,383
<b>2025</b>	(6,865)
<b>2026</b>	114,290
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$229,908

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,479,046	\$875,504	\$372,105

**PERF Net Pension Liability - Unaudited**  
**PORTER COUNTY EDUCATION SERVICES - 1555000**

<b>Net Pension Liability as of 2021</b>	<b>\$341,199</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,692
- Net Difference Between Projected and Actual Investment	551,062
- Change of Assumptions	(13,859)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,148
Pension Expense/Income	135,151
Contributions	(178,889)
Total Activity in FY 2022	534,305
<b>Net Pension Liability as of 2022</b>	<b>\$875,504</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1556000  
 Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$10,444      Proportionate Share: 0.0000018

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,974	\$5,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$122	\$22
<b>Net Difference Between Projected and Actual</b>	701	0
<b>Change of Assumptions</b>	769	243
<b>Changes in Proportion and Differences Between</b>	621	195
<b>Total</b>	\$2,213	\$460

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$726
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	78
<b>Total</b>	\$804

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,170

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$334
<b>2024</b>	627
<b>2025</b>	51
<b>2026</b>	741
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,753

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,590	\$5,677	\$2,413

# PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

<b>Net Pension Liability as of 2021</b>	<b>\$1,974</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71
- Net Difference Between Projected and Actual Investment	3,264
- Change of Assumptions	(24)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	758
Pension Expense/Income	804
Contributions	(1,170)
Total Activity in FY 2022	3,703
<b>Net Pension Liability as of 2022</b>	<b>\$5,677</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1557000  
 Submission Unit Name: TOWN OF LADOGA

Wages: \$260,907      Proportionate Share: 0.0000453

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$57,371	\$142,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,081	\$543
<b>Net Difference Between Projected and Actual</b>	17,631	0
<b>Change of Assumptions</b>	19,351	6,112
<b>Changes in Proportion and Differences Between</b>	3,978	5,381
<b>Total</b>	\$44,041	\$12,036

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,268
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,000)
<b>Total</b>	\$16,268

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,221

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,883
<b>2024</b>	12,250
<b>2025</b>	(1,779)
<b>2026</b>	18,651
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$32,005

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,357	\$142,869	\$60,722

# PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

<b>Net Pension Liability as of 2021</b>	<b>\$57,371</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,722
- Net Difference Between Projected and Actual Investment	92,122
- Change of Assumptions	(2,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,339
Pension Expense/Income	16,268
Contributions	(29,221)
Total Activity in FY 2022	85,498
<b>Net Pension Liability as of 2022</b>	<b>\$142,869</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1558000  
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$267,967 Proportionate Share: 0.0000466

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$61,055	\$146,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,169	\$559
<b>Net Difference Between Projected and Actual</b>	18,137	0
<b>Change of Assumptions</b>	19,906	6,288
<b>Changes in Proportion and Differences Between</b>	11,136	5,424
<b>Total</b>	\$52,348	\$12,271

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,792
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,681)
<b>Total</b>	\$15,111

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,012

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,943
<b>2024</b>	16,588
<b>2025</b>	(2,639)
<b>2026</b>	19,185
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$40,077

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$248,284	\$146,969	\$62,464

# PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

<b>Net Pension Liability as of 2021</b>	<b>\$61,055</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,741
- Net Difference Between Projected and Actual Investment	97,412
- Change of Assumptions	(3,379)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,041
Pension Expense/Income	15,111
Contributions	(30,012)
Total Activity in FY 2022	85,914
<b>Net Pension Liability as of 2022</b>	<b>\$146,969</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1559000  
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$700,793      Proportionate Share: 0.0001218

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$143,033	\$384,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,283	\$1,461
<b>Net Difference Between Projected and Actual</b>	47,407	0
<b>Change of Assumptions</b>	52,029	16,435
<b>Changes in Proportion and Differences Between</b>	38,228	407
<b>Total</b>	\$145,947	\$18,303

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$49,117
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,570
<b>Total</b>	\$77,687

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,488

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$35,954
<b>2024</b>	41,937
<b>2025</b>	(394)
<b>2026</b>	50,147
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$127,644

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$648,948	\$384,137	\$163,265

# PERF Net Pension Liability - Unaudited

## CENTRAL NINE CAREER CENTER - 1559000

<b>Net Pension Liability as of 2021</b>	<b>\$143,033</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,786
- Net Difference Between Projected and Actual Investment	233,122
- Change of Assumptions	(4,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,221
Pension Expense/Income	77,687
Contributions	(78,488)
Total Activity in FY 2022	241,104
<b>Net Pension Liability as of 2022</b>	<b>\$384,137</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1560000

Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$5,485,979      Proportionate Share: 0.0009532

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,249,661	\$3,006,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$64,825	\$11,433
<b>Net Difference Between Projected and Actual</b>	371,001	0
<b>Change of Assumptions</b>	407,179	128,617
<b>Changes in Proportion and Differences Between</b>	72,762	4,668
<b>Total</b>	\$915,767	\$144,718

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$384,387
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	57,002
<b>Total</b>	\$441,389

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$611,317

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$168,902
<b>2024</b>	264,503
<b>2025</b>	(54,802)
<b>2026</b>	392,446
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$771,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,078,627	\$3,006,233	\$1,277,705

**PERF Net Pension Liability - Unaudited**  
**WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,249,661</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,602
- Net Difference Between Projected and Actual Investment	1,993,571
- Change of Assumptions	(69,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,345)
Pension Expense/Income	441,389
Contributions	(611,317)
Total Activity in FY 2022	1,756,572
<b>Net Pension Liability as of 2022</b>	<b>\$3,006,233</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1561000  
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$906,048      Proportionate Share: 0.0001574

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$205,141	\$496,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,704	\$1,888
<b>Net Difference Between Projected and Actual</b>	61,263	0
<b>Change of Assumptions</b>	67,237	21,238
<b>Changes in Proportion and Differences Between</b>	5,292	20,277
<b>Total</b>	\$144,496	\$43,403

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$63,473
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(22,701)
<b>Total</b>	\$40,772

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,477

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$8,047
<b>2024</b>	36,709
<b>2025</b>	(8,468)
<b>2026</b>	64,805
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$101,093

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$838,624	\$496,413	\$210,985

# PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

<b>Net Pension Liability as of 2021</b>	<b>\$205,141</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,896
- Net Difference Between Projected and Actual Investment	327,619
- Change of Assumptions	(11,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,572
Pension Expense/Income	40,772
Contributions	(101,477)
Total Activity in FY 2022	291,272
<b>Net Pension Liability as of 2022</b>	<b>\$496,413</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1562000  
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$39,500 Proportionate Share: 0.0000069

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,343	\$21,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469	\$83
Net Difference Between Projected and Actual	2,686	0
Change of Assumptions	2,947	931
Changes in Proportion and Differences Between	415	746
<b>Total</b>	<b>\$6,517</b>	<b>\$1,760</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,670)
<b>Total</b>	<b>\$1,112</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,424

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$678
2024	1,752
2025	(513)
2026	2,840
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,757</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,763	\$21,761	\$9,249

# PERF Net Pension Liability - Unaudited

## COATESVILLE LIBRARY - 1562000

<b>Net Pension Liability as of 2021</b>	<b>\$9,343</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253
- Net Difference Between Projected and Actual Investment	14,816
- Change of Assumptions	(584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,245
Pension Expense/Income	1,112
Contributions	(4,424)
Total Activity in FY 2022	12,418
<b>Net Pension Liability as of 2022</b>	<b>\$21,761</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1563000  
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$12,414,176      Proportionate Share: 0.0021570

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,800,124	\$6,802,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$146,693	\$25,872
<b>Net Difference Between Projected and Actual</b>	839,540	0
<b>Change of Assumptions</b>	921,407	291,047
<b>Changes in Proportion and Differences Between</b>	250,424	10,025
<b>Total</b>	\$2,158,064	\$326,944

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$869,831
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	184,359
<b>Total</b>	\$1,054,190

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,388,323

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$453,412
<b>2024</b>	601,790
<b>2025</b>	(112,152)
<b>2026</b>	888,070
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,831,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,492,446	\$6,802,816	\$2,891,323

# PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

<b>Net Pension Liability as of 2021</b>	<b>\$2,800,124</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,959
- Net Difference Between Projected and Actual Investment	4,475,245
- Change of Assumptions	(149,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,219)
Pension Expense/Income	1,054,190
Contributions	(1,388,323)
Total Activity in FY 2022	4,002,692
<b>Net Pension Liability as of 2022</b>	<b>\$6,802,816</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1564000  
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$348,519      Proportionate Share: 0.0000606

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$83,425	\$191,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,121	\$727
Net Difference Between Projected and Actual	23,587	0
Change of Assumptions	25,887	8,177
Changes in Proportion and Differences Between	6,374	6,359
<b>Total</b>	<b>\$59,969</b>	<b>\$15,263</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,093)
<b>Total</b>	<b>\$22,345</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,034

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,454
2024	15,313
2025	(5,011)
2026	24,950
2027	0
Thereafter	0
<b>Total</b>	<b>\$44,706</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$322,875	\$191,122	\$81,230

# PERF Net Pension Liability - Unaudited

## TOWN OF NORTH WEBSTER - 1564000

<b>Net Pension Liability as of 2021</b>	<b>\$83,425</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,207
- Net Difference Between Projected and Actual Investment	131,906
- Change of Assumptions	(5,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,213)
Pension Expense/Income	22,345
Contributions	(39,034)
Total Activity in FY 2022	107,697
<b>Net Pension Liability as of 2022</b>	<b>\$191,122</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1565000  
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$226,538      Proportionate Share: 0.0000394

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$61,845	\$124,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,680	\$473
Net Difference Between Projected and Actual	15,335	0
Change of Assumptions	16,831	5,316
Changes in Proportion and Differences Between	594	21,626
<b>Total</b>	<b>\$35,440</b>	<b>\$27,415</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,708)
<b>Total</b>	<b>\$2,180</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,372

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,917)
2024	1,969
2025	(6,248)
2026	16,221
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,025</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$209,922	\$124,261	\$52,813

# PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

<b>Net Pension Liability as of 2021</b>	<b>\$61,845</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,327
- Net Difference Between Projected and Actual Investment	95,635
- Change of Assumptions	(5,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,653)
Pension Expense/Income	2,180
Contributions	(25,372)
Total Activity in FY 2022	62,416
<b>Net Pension Liability as of 2022</b>	<b>\$124,261</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1566000  
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$380,544      Proportionate Share: 0.0000661

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$90,793	\$208,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,495	\$793
<b>Net Difference Between Projected and Actual</b>	25,727	0
<b>Change of Assumptions</b>	28,236	8,919
<b>Changes in Proportion and Differences Between</b>	8,437	5,858
<b>Total</b>	\$66,895	\$15,570

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,655
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	536
<b>Total</b>	\$27,191

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,621

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,293
<b>2024</b>	17,196
<b>2025</b>	(5,377)
<b>2026</b>	27,213
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$51,325

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$352,179	\$208,468	\$88,603

# PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

<b>Net Pension Liability as of 2021</b>	<b>\$90,793</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,410
- Net Difference Between Projected and Actual Investment	143,614
- Change of Assumptions	(5,959)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,960)
Pension Expense/Income	27,191
Contributions	(42,621)
Total Activity in FY 2022	117,675
<b>Net Pension Liability as of 2022</b>	<b>\$208,468</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1567000  
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$402,692      Proportionate Share: 0.0000700

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$83,293	\$220,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,761	\$840
<b>Net Difference Between Projected and Actual</b>	27,245	0
<b>Change of Assumptions</b>	29,902	9,445
<b>Changes in Proportion and Differences Between</b>	13,970	7,157
<b>Total</b>	\$75,878	\$17,442

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,228
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,888
<b>Total</b>	\$30,116

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,102

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$8,108
<b>2024</b>	22,165
<b>2025</b>	(656)
<b>2026</b>	28,819
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$58,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$372,958	\$220,768	\$93,831

# PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

<b>Net Pension Liability as of 2021</b>	<b>\$83,293</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,735
- Net Difference Between Projected and Actual Investment	135,394
- Change of Assumptions	(2,731)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,063
Pension Expense/Income	30,116
Contributions	(45,102)
Total Activity in FY 2022	137,475
<b>Net Pension Liability as of 2022</b>	<b>\$220,768</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1568000  
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$369,191      Proportionate Share: 0.0000641

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$88,162	\$202,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,359	\$769
<b>Net Difference Between Projected and Actual</b>	24,949	0
<b>Change of Assumptions</b>	27,382	8,649
<b>Changes in Proportion and Differences Between</b>	4,214	7,663
<b>Total</b>	\$60,904	\$17,081

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,849
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	292
<b>Total</b>	\$26,141

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,350

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,948
<b>2024</b>	15,739
<b>2025</b>	(5,257)
<b>2026</b>	26,393
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$43,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$341,523	\$202,161	\$85,922

# PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

<b>Net Pension Liability as of 2021</b>	<b>\$88,162</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,335
- Net Difference Between Projected and Actual Investment	139,419
- Change of Assumptions	(5,810)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,736)
Pension Expense/Income	26,141
Contributions	(41,350)
Total Activity in FY 2022	113,999
<b>Net Pension Liability as of 2022</b>	<b>\$202,161</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1569000  
 Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$1,065,468      Proportionate Share: 0.0001851

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$235,800	\$583,774

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,588	\$2,220
<b>Net Difference Between Projected and Actual</b>	72,044	0
<b>Change of Assumptions</b>	79,069	24,976
<b>Changes in Proportion and Differences Between</b>	38,855	751
<b>Total</b>	\$202,556	\$27,947

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$74,643
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,664
<b>Total</b>	\$113,307

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,272

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$51,637
<b>2024</b>	54,598
<b>2025</b>	(7,834)
<b>2026</b>	76,208
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$174,609

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$986,208	\$583,774	\$248,115

# PERF Net Pension Liability - Unaudited

## HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

<b>Net Pension Liability as of 2021</b>	<b>\$235,800</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,011
- Net Difference Between Projected and Actual Investment	378,209
- Change of Assumptions	(11,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,730)
Pension Expense/Income	113,307
Contributions	(119,272)
Total Activity in FY 2022	347,974
<b>Net Pension Liability as of 2022</b>	<b>\$583,774</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1570000  
 Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$37,280      Proportionate Share: 0.0000065

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,685	\$20,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$442	\$78
Net Difference Between Projected and Actual	2,530	0
Change of Assumptions	2,777	877
Changes in Proportion and Differences Between	162	3,720
<b>Total</b>	<b>\$5,911</b>	<b>\$4,675</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,018)
<b>Total</b>	<b>\$603</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,678

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$978)
2024	463
2025	(925)
2026	2,676
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,236</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,632	\$20,500	\$8,713

**PERF Net Pension Liability - Unaudited**  
**BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,685</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240
- Net Difference Between Projected and Actual Investment	13,806
- Change of Assumptions	(517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(639)
Pension Expense/Income	603
Contributions	(1,678)
Total Activity in FY 2022	11,815
<b>Net Pension Liability as of 2022</b>	<b>\$20,500</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1571000  
 Submission Unit Name: ADAMS-WELLS SPECIAL SERVICES COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## ADAMS-WELLS SPECIAL SERVICES COOPERATIVE - 1571000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1572000  
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$353,803      Proportionate Share: 0.0000615

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$83,293	\$193,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,182	\$738
<b>Net Difference Between Projected and Actual</b>	23,937	0
<b>Change of Assumptions</b>	26,271	8,298
<b>Changes in Proportion and Differences Between</b>	32,049	3,707
<b>Total</b>	\$86,439	\$12,743

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$24,800
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,669
<b>Total</b>	\$46,469

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,626

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$31,990
<b>2024</b>	20,932
<b>2025</b>	(4,548)
<b>2026</b>	25,322
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$73,696

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$327,671	\$193,961	\$82,437

# PERF Net Pension Liability - Unaudited

## TOWN OF FORT BRANCH - 1572000

<b>Net Pension Liability as of 2021</b>	<b>\$83,293</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,258
- Net Difference Between Projected and Actual Investment	132,086
- Change of Assumptions	(5,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,304)
Pension Expense/Income	46,469
Contributions	(39,626)
Total Activity in FY 2022	110,668
<b>Net Pension Liability as of 2022</b>	<b>\$193,961</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1573000  
 Submission Unit Name: TOWN OF SPENCER

Wages: \$1,092,688      Proportionate Share: 0.0001899

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$256,064	\$598,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,915	\$2,278
<b>Net Difference Between Projected and Actual</b>	73,912	0
<b>Change of Assumptions</b>	81,120	25,623
<b>Changes in Proportion and Differences Between</b>	36,212	9,911
<b>Total</b>	\$204,159	\$37,812

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$76,579
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	14,266
<b>Total</b>	\$90,845

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,758

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$45,728
<b>2024</b>	56,733
<b>2025</b>	(14,298)
<b>2026</b>	78,184
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$166,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,011,783	\$598,913	\$254,549

# PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

<b>Net Pension Liability as of 2021</b>	<b>\$256,064</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,992
- Net Difference Between Projected and Actual Investment	406,388
- Change of Assumptions	(15,788)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,830)
Pension Expense/Income	90,845
Contributions	(118,758)
Total Activity in FY 2022	342,849
<b>Net Pension Liability as of 2022</b>	<b>\$598,913</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1574000  
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$132,037      Proportionate Share: 0.0000229

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$29,080	\$72,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,557	\$275
<b>Net Difference Between Projected and Actual</b>	8,913	0
<b>Change of Assumptions</b>	9,782	3,090
<b>Changes in Proportion and Differences Between</b>	14,449	5,475
<b>Total</b>	\$34,701	\$8,840

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,235
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(536)
<b>Total</b>	\$8,699

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,788

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,293
<b>2024</b>	12,068
<b>2025</b>	(926)
<b>2026</b>	9,426
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$25,861

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,011	\$72,223	\$30,696

# PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

<b>Net Pension Liability as of 2021</b>	<b>\$29,080</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	868
- Net Difference Between Projected and Actual Investment	46,671
- Change of Assumptions	(1,404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,097
Pension Expense/Income	8,699
Contributions	(14,788)
Total Activity in FY 2022	43,143
<b>Net Pension Liability as of 2022</b>	<b>\$72,223</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1575000  
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$478,872      Proportionate Share: 0.0000832

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$111,584	\$262,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,658	\$998
Net Difference Between Projected and Actual	32,383	0
Change of Assumptions	35,541	11,226
Changes in Proportion and Differences Between	10,331	8,160
<b>Total</b>	<b>\$83,913</b>	<b>\$20,384</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(502)
<b>Total</b>	<b>\$33,049</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,391

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,081
2024	21,737
2025	(6,543)
2026	34,254
2027	0
Thereafter	0
<b>Total</b>	<b>\$63,529</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$443,288	\$262,399	\$111,524

# PERF Net Pension Liability - Unaudited

## SPENCER COUNTY PUBLIC LIBRARY - 1575000

<b>Net Pension Liability as of 2021</b>	<b>\$111,584</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,072
- Net Difference Between Projected and Actual Investment	177,264
- Change of Assumptions	(6,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,431)
Pension Expense/Income	33,049
Contributions	(49,391)
Total Activity in FY 2022	150,815
<b>Net Pension Liability as of 2022</b>	<b>\$262,399</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1576000  
 Submission Unit Name: TOWN OF ALBANY

Wages: \$423,084      Proportionate Share: 0.0000735

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$97,241	\$231,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,999	\$882
Net Difference Between Projected and Actual	28,607	0
Change of Assumptions	31,397	9,917
Changes in Proportion and Differences Between	3,204	6,204
<b>Total</b>	<b>\$68,207</b>	<b>\$17,003</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,380)
<b>Total</b>	<b>\$23,260</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,385

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,068
2024	19,397
2025	(4,522)
2026	30,261
2027	0
Thereafter	0
<b>Total</b>	<b>\$51,204</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,606	\$231,807	\$98,522

# PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

<b>Net Pension Liability as of 2021</b>	<b>\$97,241</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,733
- Net Difference Between Projected and Actual Investment	154,866
- Change of Assumptions	(5,591)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,683
Pension Expense/Income	23,260
Contributions	(47,385)
Total Activity in FY 2022	134,566
<b>Net Pension Liability as of 2022</b>	<b>\$231,807</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1577000  
 Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$82,681 Proportionate Share: 0.0000144

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,369	\$45,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$979	\$173
<b>Net Difference Between Projected and Actual</b>	5,605	0
<b>Change of Assumptions</b>	6,151	1,943
<b>Changes in Proportion and Differences Between</b>	2,519	849
<b>Total</b>	\$15,254	\$2,965

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,807
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	129
<b>Total</b>	\$5,936

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,260

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,362
<b>2024</b>	4,230
<b>2025</b>	(230)
<b>2026</b>	5,927
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$12,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,723	\$45,415	\$19,302

**PERF Net Pension Liability - Unaudited**  
**BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000**

<b>Net Pension Liability as of 2021</b>	<b>\$17,369</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	559
- Net Difference Between Projected and Actual Investment	28,157
- Change of Assumptions	(628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,282
Pension Expense/Income	5,936
Contributions	(9,260)
Total Activity in FY 2022	28,046
<b>Net Pension Liability as of 2022</b>	<b>\$45,415</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1578000  
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$602,169      Proportionate Share: 0.0001046

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$134,085	\$329,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,114	\$1,255
<b>Net Difference Between Projected and Actual</b>	40,712	0
<b>Change of Assumptions</b>	44,682	14,114
<b>Changes in Proportion and Differences Between</b>	6,803	4,356
<b>Total</b>	\$99,311	\$19,725

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$42,181
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,323
<b>Total</b>	\$45,504

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,443

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$13,917
<b>2024</b>	27,351
<b>2025</b>	(4,747)
<b>2026</b>	43,065
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$79,586

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$557,306	\$329,891	\$140,210

# PERF Net Pension Liability - Unaudited

## TOWN OF FRENCH LICK - 1578000

<b>Net Pension Liability as of 2021</b>	<b>\$134,085</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,950
- Net Difference Between Projected and Actual Investment	214,809
- Change of Assumptions	(6,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,746
Pension Expense/Income	45,504
Contributions	(67,443)
Total Activity in FY 2022	195,806
<b>Net Pension Liability as of 2022</b>	<b>\$329,891</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1579000  
 Submission Unit Name: TOWN OF LAGRO

Wages: \$84,240 Proportionate Share: 0.0000146

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$20,659	\$46,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$993	\$175
Net Difference Between Projected and Actual	5,683	0
Change of Assumptions	6,237	1,970
Changes in Proportion and Differences Between	881	2,421
<b>Total</b>	<b>\$13,794</b>	<b>\$4,566</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(206)
<b>Total</b>	<b>\$5,682</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,435

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,396
2024	3,240
2025	(1,421)
2026	6,013
2027	0
Thereafter	0
<b>Total</b>	<b>\$9,228</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,788	\$46,046	\$19,570

# PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

<b>Net Pension Liability as of 2021</b>	<b>\$20,659</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	523
- Net Difference Between Projected and Actual Investment	32,507
- Change of Assumptions	(1,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,405)
Pension Expense/Income	5,682
Contributions	(9,435)
Total Activity in FY 2022	25,387
<b>Net Pension Liability as of 2022</b>	<b>\$46,046</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1580000  
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$319,340 Proportionate Share: 0.0000555

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$69,740	\$175,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,774	\$666
<b>Net Difference Between Projected and Actual</b>	21,602	0
<b>Change of Assumptions</b>	23,708	7,489
<b>Changes in Proportion and Differences Between</b>	20,289	436
<b>Total</b>	\$69,373	\$8,591

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,381
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,874
<b>Total</b>	\$31,255

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,766

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$17,379
<b>2024</b>	22,524
<b>2025</b>	(1,970)
<b>2026</b>	22,849
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$60,782

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,703	\$175,038	\$74,394

# PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

<b>Net Pension Liability as of 2021</b>	<b>\$69,740</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,115
- Net Difference Between Projected and Actual Investment	112,153
- Change of Assumptions	(3,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,263)
Pension Expense/Income	31,255
Contributions	(35,766)
Total Activity in FY 2022	105,298
<b>Net Pension Liability as of 2022</b>	<b>\$175,038</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1582000  
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$111,319      Proportionate Share: 0.0000193

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$21,975	\$60,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,313	\$231
<b>Net Difference Between Projected and Actual</b>	7,512	0
<b>Change of Assumptions</b>	8,244	2,604
<b>Changes in Proportion and Differences Between</b>	6,463	72
<b>Total</b>	\$23,532	\$2,907

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,783
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,052
<b>Total</b>	\$9,835

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,468

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,476
<b>2024</b>	6,987
<b>2025</b>	215
<b>2026</b>	7,947
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,625

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,830	\$60,869	\$25,870

# PERF Net Pension Liability - Unaudited

## BENTON COUNTY PUBLIC LIBRARY - 1582000

<b>Net Pension Liability as of 2021</b>	<b>\$21,975</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	769
- Net Difference Between Projected and Actual Investment	36,044
- Change of Assumptions	(477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,191
Pension Expense/Income	9,835
Contributions	(12,468)
Total Activity in FY 2022	38,894
<b>Net Pension Liability as of 2022</b>	<b>\$60,869</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1583000  
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$694,019 Proportionate Share: 0.0001206

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$163,955	\$380,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,202	\$1,447
Net Difference Between Projected and Actual	46,939	0
Change of Assumptions	51,517	16,273
Changes in Proportion and Differences Between	1,844	61,264
<b>Total</b>	<b>\$108,502</b>	<b>\$78,984</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,481)
<b>Total</b>	<b>\$152</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,730

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$29,108)
2024	18,127
2025	(9,152)
2026	49,651
2027	0
Thereafter	0
<b>Total</b>	<b>\$29,518</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$642,554	\$380,352	\$161,657

# PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

<b>Net Pension Liability as of 2021</b>	<b>\$163,955</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,421
- Net Difference Between Projected and Actual Investment	259,819
- Change of Assumptions	(10,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,134
Pension Expense/Income	152
Contributions	(77,730)
Total Activity in FY 2022	216,397
<b>Net Pension Liability as of 2022</b>	<b>\$380,352</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1584000  
 Submission Unit Name: WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY - 1584000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1585000  
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$360,088      Proportionate Share: 0.0000626

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$86,320	\$197,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,257	\$751
Net Difference Between Projected and Actual	24,365	0
Change of Assumptions	26,741	8,447
Changes in Proportion and Differences Between	827	12,406
<b>Total</b>	<b>\$56,190</b>	<b>\$21,604</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,926)
<b>Total</b>	<b>\$16,318</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,330

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,668
2024	12,375
2025	(5,231)
2026	25,774
2027	0
Thereafter	0
<b>Total</b>	<b>\$34,586</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$333,531	\$197,430	\$83,911

# PERF Net Pension Liability - Unaudited

## TOWN OF WEST BADEN SPRINGS - 1585000

<b>Net Pension Liability as of 2021</b>	<b>\$86,320</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,278
- Net Difference Between Projected and Actual Investment	136,443
- Change of Assumptions	(5,736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,137
Pension Expense/Income	16,318
Contributions	(40,330)
Total Activity in FY 2022	111,110
<b>Net Pension Liability as of 2022</b>	<b>\$197,430</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1586000  
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: \$12,600 Proportionate Share: 0.0000022

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,026	\$6,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150	\$26
Net Difference Between Projected and Actual	856	0
Change of Assumptions	940	297
Changes in Proportion and Differences Between	32	779
<b>Total</b>	<b>\$1,978</b>	<b>\$1,102</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(390)
<b>Total</b>	<b>\$497</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,411

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$335)
2024	486
2025	(182)
2026	907
2027	0
Thereafter	0
<b>Total</b>	<b>\$876</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,722	\$6,938	\$2,949

# PERF Net Pension Liability - Unaudited

WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

<b>Net Pension Liability as of 2021</b>	<b>\$3,026</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80
- Net Difference Between Projected and Actual Investment	4,786
- Change of Assumptions	(199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159
Pension Expense/Income	497
Contributions	(1,411)
Total Activity in FY 2022	3,912
<b>Net Pension Liability as of 2022</b>	<b>\$6,938</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1587000  
 Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$56,807 Proportionate Share: 0.0000099

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$13,158	\$31,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$673	\$119
<b>Net Difference Between Projected and Actual</b>	3,853	0
<b>Change of Assumptions</b>	4,229	1,336
<b>Changes in Proportion and Differences Between</b>	298	313
<b>Total</b>	\$9,053	\$1,768

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,992
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(22)
<b>Total</b>	\$3,970

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,362

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,325
<b>2024</b>	2,523
<b>2025</b>	(637)
<b>2026</b>	4,074
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,285

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,747	\$31,223	\$13,270

# PERF Net Pension Liability - Unaudited

## JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

<b>Net Pension Liability as of 2021</b>	<b>\$13,158</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	367
- Net Difference Between Projected and Actual Investment	20,938
- Change of Assumptions	(770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78)
Pension Expense/Income	3,970
Contributions	(6,362)
Total Activity in FY 2022	18,065
<b>Net Pension Liability as of 2022</b>	<b>\$31,223</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1588000  
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$93,120      Proportionate Share: 0.0000162

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$23,685	\$51,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,102	\$194
Net Difference Between Projected and Actual	6,305	0
Change of Assumptions	6,920	2,186
Changes in Proportion and Differences Between	715	3,863
<b>Total</b>	<b>\$15,042</b>	<b>\$6,243</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,234)
<b>Total</b>	<b>\$5,299</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,430

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$942
2024	3,073
2025	(1,886)
2026	6,670
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,799</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$86,313	\$51,092	\$21,715

# PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

<b>Net Pension Liability as of 2021</b>	<b>\$23,685</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	571
- Net Difference Between Projected and Actual Investment	37,058
- Change of Assumptions	(1,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,231)
Pension Expense/Income	5,299
Contributions	(10,430)
Total Activity in FY 2022	27,407
<b>Net Pension Liability as of 2022</b>	<b>\$51,092</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1589000  
 Submission Unit Name: TOWN OF MENTONE

Wages: \$223,162      Proportionate Share: 0.0000388

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$55,924	\$122,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,639	\$465
<b>Net Difference Between Projected and Actual</b>	15,102	0
<b>Change of Assumptions</b>	16,574	5,235
<b>Changes in Proportion and Differences Between</b>	4,951	7,300
<b>Total</b>	\$39,266	\$13,000

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$15,646
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,971
<b>Total</b>	\$17,617

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,994

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,984
<b>2024</b>	8,501
<b>2025</b>	(4,195)
<b>2026</b>	15,976
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$26,266

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$206,725	\$122,369	\$52,009

# PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

<b>Net Pension Liability as of 2021</b>	<b>\$55,924</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,378
- Net Difference Between Projected and Actual Investment	87,714
- Change of Assumptions	(4,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,040)
Pension Expense/Income	17,617
Contributions	(24,994)
Total Activity in FY 2022	66,445
<b>Net Pension Liability as of 2022</b>	<b>\$122,369</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1590000  
 Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$291,006      Proportionate Share: 0.0000506

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$64,345	\$159,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,441	\$607
Net Difference Between Projected and Actual	19,694	0
Change of Assumptions	21,615	6,828
Changes in Proportion and Differences Between	16,893	170
<b>Total</b>	<b>\$61,643</b>	<b>\$7,605</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(200)
<b>Total</b>	<b>\$20,205</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,593

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,541
2024	19,764
2025	(2,099)
2026	20,832
2027	0
Thereafter	0
<b>Total</b>	<b>\$54,038</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,596	\$159,584	\$67,826

# PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

<b>Net Pension Liability as of 2021</b>	<b>\$64,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,918
- Net Difference Between Projected and Actual Investment	103,240
- Change of Assumptions	(3,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,595
Pension Expense/Income	20,205
Contributions	(32,593)
Total Activity in FY 2022	95,239
<b>Net Pension Liability as of 2022</b>	<b>\$159,584</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1591000  
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$795,624 Proportionate Share: 0.0001382

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$141,059	\$435,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,399	\$1,658
<b>Net Difference Between Projected and Actual</b>	53,790	0
<b>Change of Assumptions</b>	59,035	18,648
<b>Changes in Proportion and Differences Between</b>	59,883	24,677
<b>Total</b>	\$182,107	\$44,983

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$55,730
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,014
<b>Total</b>	\$66,744

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,159

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$27,337
<b>2024</b>	46,937
<b>2025</b>	5,951
<b>2026</b>	56,899
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$137,124

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$736,326	\$435,860	\$185,248

# PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

<b>Net Pension Liability as of 2021</b>	<b>\$141,059</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,733
- Net Difference Between Projected and Actual Investment	236,942
- Change of Assumptions	1,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,424
Pension Expense/Income	66,744
Contributions	(79,159)
Total Activity in FY 2022	294,801
<b>Net Pension Liability as of 2022</b>	<b>\$435,860</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1592000  
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$1,046,213      Proportionate Share: 0.0001818

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$240,142	\$573,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,364	\$2,181
<b>Net Difference Between Projected and Actual</b>	70,760	0
<b>Change of Assumptions</b>	77,660	24,531
<b>Changes in Proportion and Differences Between</b>	21,239	2,038
<b>Total</b>	\$182,023	\$28,750

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$73,313
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,102
<b>Total</b>	\$89,415

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,176

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$38,030
<b>2024</b>	51,438
<b>2025</b>	(11,045)
<b>2026</b>	74,850
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$153,273

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$968,626	\$573,367	\$243,691

# PERF Net Pension Liability - Unaudited

## WARREN COUNTY HIGHWAY - 1592000

<b>Net Pension Liability as of 2021</b>	<b>\$240,142</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,764
- Net Difference Between Projected and Actual Investment	382,563
- Change of Assumptions	(13,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,617)
Pension Expense/Income	89,415
Contributions	(117,176)
Total Activity in FY 2022	333,225
<b>Net Pension Liability as of 2022</b>	<b>\$573,367</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1592001  
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$1,846,841 Proportionate Share: 0.0003209

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$405,018	\$1,012,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,824	\$3,849
<b>Net Difference Between Projected and Actual</b>	124,900	0
<b>Change of Assumptions</b>	137,079	43,300
<b>Changes in Proportion and Differences Between</b>	63,184	1,164
<b>Total</b>	\$346,987	\$48,313

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$129,406
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	39,409
<b>Total</b>	\$168,815

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,846

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$75,857
<b>2024</b>	102,785
<b>2025</b>	(12,088)
<b>2026</b>	132,120
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$298,674

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,709,748	\$1,012,065	\$430,146

# PERF Net Pension Liability - Unaudited

## WARREN COUNTY-GENERAL - 1592001

<b>Net Pension Liability as of 2021</b>	<b>\$405,018</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,209
- Net Difference Between Projected and Actual Investment	650,779
- Change of Assumptions	(18,973)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,063
Pension Expense/Income	168,815
Contributions	(206,846)
Total Activity in FY 2022	607,047
<b>Net Pension Liability as of 2022</b>	<b>\$1,012,065</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1593000  
 Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$364,899      Proportionate Share: 0.0000634

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$95,925	\$199,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,312	\$760
<b>Net Difference Between Projected and Actual</b>	24,676	0
<b>Change of Assumptions</b>	27,083	8,555
<b>Changes in Proportion and Differences Between</b>	975	21,031
<b>Total</b>	\$57,046	\$30,346

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$25,567
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,547)
<b>Total</b>	\$5,020

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,645

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$990
<b>2024</b>	8,284
<b>2025</b>	(8,676)
<b>2026</b>	26,102
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$26,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$337,794	\$199,953	\$84,984

# PERF Net Pension Liability - Unaudited

## WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

<b>Net Pension Liability as of 2021</b>	<b>\$95,925</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,186
- Net Difference Between Projected and Actual Investment	149,226
- Change of Assumptions	(8,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,583)
Pension Expense/Income	5,020
Contributions	(40,645)
Total Activity in FY 2022	104,028
<b>Net Pension Liability as of 2022</b>	<b>\$199,953</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1594000  
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$517,067      Proportionate Share: 0.0000898

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$109,873	\$283,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,107	\$1,077
<b>Net Difference Between Projected and Actual</b>	34,952	0
<b>Change of Assumptions</b>	38,360	12,117
<b>Changes in Proportion and Differences Between</b>	37,499	40,390
<b>Total</b>	\$116,918	\$53,584

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,213
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,893
<b>Total</b>	\$49,106

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,912

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$19,063
<b>2024</b>	9,316
<b>2025</b>	(2,017)
<b>2026</b>	36,972
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$63,334

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$478,452	\$283,214	\$120,371

# PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

<b>Net Pension Liability as of 2021</b>	<b>\$109,873</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,466
- Net Difference Between Projected and Actual Investment	177,612
- Change of Assumptions	(4,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,413
Pension Expense/Income	49,106
Contributions	(57,912)
Total Activity in FY 2022	173,341
<b>Net Pension Liability as of 2022</b>	<b>\$283,214</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1595000  
 Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$55,971 Proportionate Share: 0.0000097

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$16,053	\$30,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$660	\$116
Net Difference Between Projected and Actual	3,775	0
Change of Assumptions	4,144	1,309
Changes in Proportion and Differences Between	639	4,887
<b>Total</b>	<b>\$9,218</b>	<b>\$6,312</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,713)
<b>Total</b>	<b>\$2,199</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,269

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$147)
2024	916
2025	(1,857)
2026	3,994
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,906</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,681	\$30,592	\$13,002

# PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

<b>Net Pension Liability as of 2021</b>	<b>\$16,053</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	316
- Net Difference Between Projected and Actual Investment	24,619
- Change of Assumptions	(1,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,692)
Pension Expense/Income	2,199
Contributions	(6,269)
Total Activity in FY 2022	14,539
<b>Net Pension Liability as of 2022</b>	<b>\$30,592</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1596000  
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$219,590      Proportionate Share: 0.0000382

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$54,081	\$120,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,598	\$458
<b>Net Difference Between Projected and Actual</b>	14,868	0
<b>Change of Assumptions</b>	16,318	5,154
<b>Changes in Proportion and Differences Between</b>	12,728	10,264
<b>Total</b>	\$46,512	\$15,876

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$15,405
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,280
<b>Total</b>	\$28,685

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,594

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,010
<b>2024</b>	5,644
<b>2025</b>	(3,747)
<b>2026</b>	15,729
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$30,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$203,529	\$120,476	\$51,205

**PERF Net Pension Liability - Unaudited**  
**BROWN TOWNSHIP - MORGAN COUNTY - 1596000**

<b>Net Pension Liability as of 2021</b>	<b>\$54,081</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,370
- Net Difference Between Projected and Actual Investment	85,088
- Change of Assumptions	(3,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,263)
Pension Expense/Income	28,685
Contributions	(24,594)
Total Activity in FY 2022	66,395
<b>Net Pension Liability as of 2022</b>	<b>\$120,476</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1597000  
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$145,514      Proportionate Share: 0.0000253

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$36,186	\$79,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,721	\$303
Net Difference Between Projected and Actual	9,847	0
Change of Assumptions	10,807	3,414
Changes in Proportion and Differences Between	10,241	8,070
<b>Total</b>	<b>\$32,616</b>	<b>\$11,787</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,398
<b>Total</b>	<b>\$11,600</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,298

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,187
2024	7,849
2025	(2,623)
2026	10,416
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,829</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,798	\$79,792	\$33,913

**PERF Net Pension Liability - Unaudited**  
**BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000**

<b>Net Pension Liability as of 2021</b>	<b>\$36,186</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	903
- Net Difference Between Projected and Actual Investment	56,831
- Change of Assumptions	(2,681)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,749)
Pension Expense/Income	11,600
Contributions	(16,298)
Total Activity in FY 2022	43,606
<b>Net Pension Liability as of 2022</b>	<b>\$79,792</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1598000  
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$148,988      Proportionate Share: 0.0000259

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$26,185	\$81,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,761	\$311
Net Difference Between Projected and Actual	10,081	0
Change of Assumptions	11,064	3,495
Changes in Proportion and Differences Between	11,619	5,521
<b>Total</b>	<b>\$34,525</b>	<b>\$9,327</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,047)
<b>Total</b>	<b>\$8,397</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,174

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,181
2024	8,468
2025	886
2026	10,663
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,198</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$137,995	\$81,684	\$34,717

**PERF Net Pension Liability - Unaudited**  
**CHESTER TOWNSHIP - WABASH COUNTY - 1598000**

<b>Net Pension Liability as of 2021</b>	<b>\$26,185</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,077
- Net Difference Between Projected and Actual Investment	44,080
- Change of Assumptions	280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,839
Pension Expense/Income	8,397
Contributions	<b>(13,174)</b>
Total Activity in FY 2022	55,499
<b>Net Pension Liability as of 2022</b>	<b>\$81,684</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1599000  
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$219,626      Proportionate Share: 0.0000382

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$53,950	\$120,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,598	\$458
Net Difference Between Projected and Actual	14,868	0
Change of Assumptions	16,318	5,154
Changes in Proportion and Differences Between	6,518	9,547
<b>Total</b>	<b>\$40,302</b>	<b>\$15,159</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,087)
<b>Total</b>	<b>\$12,318</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,598

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,671
2024	10,437
2025	(3,694)
2026	15,729
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,143</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$203,529	\$120,476	\$51,205

# PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

<b>Net Pension Liability as of 2021</b>	<b>\$53,950</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,372
- Net Difference Between Projected and Actual Investment	84,917
- Change of Assumptions	(3,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,628)
Pension Expense/Income	12,318
Contributions	(24,598)
Total Activity in FY 2022	66,526
<b>Net Pension Liability as of 2022</b>	<b>\$120,476</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1600000  
 Submission Unit Name: FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	7,103	0
<b>Total</b>	<b>\$7,103</b>	<b>\$0</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,248)
<b>Total</b>	<b>(\$9,248)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,103
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,103</b>

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

# PERF Net Pension Liability - Unaudited

FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY - 1600000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	9,248
Pension Expense/Income	(9,248)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1601000  
 Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$570,319 Proportionate Share: 0.0000991

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$158,428	\$312,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,740	\$1,189
Net Difference Between Projected and Actual	38,571	0
Change of Assumptions	42,333	13,372
Changes in Proportion and Differences Between	8,313	46,281
<b>Total</b>	<b>\$95,957</b>	<b>\$60,842</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(362)
<b>Total</b>	<b>\$39,601</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,482

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,654
2024	7,758
2025	(17,098)
2026	40,801
2027	0
Thereafter	0
<b>Total</b>	<b>\$35,115</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$528,002	\$312,545	\$132,837

# PERF Net Pension Liability - Unaudited

## THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

<b>Net Pension Liability as of 2021</b>	<b>\$158,428</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,295
- Net Difference Between Projected and Actual Investment	244,275
- Change of Assumptions	(15,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,429)
Pension Expense/Income	39,601
Contributions	(62,482)
Total Activity in FY 2022	154,117
<b>Net Pension Liability as of 2022</b>	<b>\$312,545</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1602000  
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$834,328 Proportionate Share: 0.0001450

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$164,218	\$457,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,861	\$1,739
<b>Net Difference Between Projected and Actual</b>	56,436	0
<b>Change of Assumptions</b>	61,940	19,565
<b>Changes in Proportion and Differences Between</b>	49,971	942
<b>Total</b>	\$178,208	\$22,246

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$58,473
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,039
<b>Total</b>	\$82,512

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,443

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$43,272
<b>2024</b>	51,080
<b>2025</b>	1,910
<b>2026</b>	59,700
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$155,962

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$772,557	\$457,306	\$194,363

**PERF Net Pension Liability - Unaudited**  
**LANESVILLE COMMUNITY SCHOOL CORP. - 1602000**

<b>Net Pension Liability as of 2021</b>	<b>\$164,218</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,784
- Net Difference Between Projected and Actual Investment	269,658
- Change of Assumptions	(3,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,919
Pension Expense/Income	82,512
Contributions	(93,443)
Total Activity in FY 2022	293,088
<b>Net Pension Liability as of 2022</b>	<b>\$457,306</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1603000  
 Submission Unit Name: TOWN OF SHOALS

Wages: \$189,673      Proportionate Share: 0.0000330

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$44,870	\$104,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,244	\$396
Net Difference Between Projected and Actual	12,844	0
Change of Assumptions	14,097	4,453
Changes in Proportion and Differences Between	5,628	7,637
<b>Total</b>	<b>\$34,813</b>	<b>\$12,486</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,659)
<b>Total</b>	<b>\$4,649</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,244

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,303
2024	9,949
2025	(2,513)
2026	13,588
2027	0
Thereafter	0
<b>Total</b>	<b>\$22,327</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$175,823	\$104,076	\$44,234

# PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

<b>Net Pension Liability as of 2021</b>	<b>\$44,870</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,209
- Net Difference Between Projected and Actual Investment	71,104
- Change of Assumptions	(2,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,335
Pension Expense/Income	4,649
Contributions	(21,244)
Total Activity in FY 2022	59,206
<b>Net Pension Liability as of 2022</b>	<b>\$104,076</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1605000  
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$54,000 Proportionate Share: 0.0000094

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$12,895	\$29,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$639	\$113
Net Difference Between Projected and Actual	3,659	0
Change of Assumptions	4,015	1,268
Changes in Proportion and Differences Between	134	1,214
<b>Total</b>	<b>\$8,447</b>	<b>\$2,595</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(429)
<b>Total</b>	<b>\$3,362</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,048

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$776
2024	1,965
2025	(759)
2026	3,870
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,852</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,083	\$29,646	\$12,600

# PERF Net Pension Liability - Unaudited

## PIKE COUNTY PUBLIC LIBRARY - 1605000

<b>Net Pension Liability as of 2021</b>	<b>\$12,895</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	342
- Net Difference Between Projected and Actual Investment	20,402
- Change of Assumptions	(842)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(465)
Pension Expense/Income	3,362
Contributions	(6,048)
Total Activity in FY 2022	16,751
<b>Net Pension Liability as of 2022</b>	<b>\$29,646</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1606000  
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$500,931      Proportionate Share: 0.0000870

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$108,294	\$274,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,917	\$1,044
<b>Net Difference Between Projected and Actual</b>	33,862	0
<b>Change of Assumptions</b>	37,164	11,739
<b>Changes in Proportion and Differences Between</b>	10,058	11,077
<b>Total</b>	\$87,001	\$23,860

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$35,084
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,464
<b>Total</b>	\$37,548

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,626

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$7,087
<b>2024</b>	23,008
<b>2025</b>	(2,773)
<b>2026</b>	35,819
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$63,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$463,534	\$274,383	\$116,618

# PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

<b>Net Pension Liability as of 2021</b>	<b>\$108,294</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,331
- Net Difference Between Projected and Actual Investment	174,472
- Change of Assumptions	(4,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,087
Pension Expense/Income	37,548
Contributions	(55,626)
Total Activity in FY 2022	166,089
<b>Net Pension Liability as of 2022</b>	<b>\$274,383</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1607000  
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$36,723      Proportionate Share: 0.0000064

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,553	\$20,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$435	\$77
Net Difference Between Projected and Actual	2,491	0
Change of Assumptions	2,734	864
Changes in Proportion and Differences Between	95	372
<b>Total</b>	<b>\$5,755</b>	<b>\$1,313</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(306)
<b>Total</b>	<b>\$2,275</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,113

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$674
2024	1,562
2025	(429)
2026	2,635
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,442</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,099	\$20,185	\$8,579

# PERF Net Pension Liability - Unaudited

## FAIRMOUNT PUBLIC LIBRARY - 1607000

<b>Net Pension Liability as of 2021</b>	<b>\$8,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236
- Net Difference Between Projected and Actual Investment	13,596
- Change of Assumptions	(511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149
Pension Expense/Income	2,275
Contributions	(4,113)
Total Activity in FY 2022	11,632
<b>Net Pension Liability as of 2022</b>	<b>\$20,185</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1608000  
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$438,365      Proportionate Share: 0.0000762

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$101,583	\$240,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,182	\$914
<b>Net Difference Between Projected and Actual</b>	29,658	0
<b>Change of Assumptions</b>	32,550	10,282
<b>Changes in Proportion and Differences Between</b>	1,147	13,481
<b>Total</b>	\$68,537	\$24,677

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$30,728
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,196)
<b>Total</b>	\$25,532

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,097

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$3,845
<b>2024</b>	13,641
<b>2025</b>	(4,997)
<b>2026</b>	31,371
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$43,860

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$405,992	\$240,322	\$102,141

# PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

<b>Net Pension Liability as of 2021</b>	<b>\$101,583</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,822
- Net Difference Between Projected and Actual Investment	161,555
- Change of Assumptions	(6,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,938
Pension Expense/Income	25,532
Contributions	(49,097)
Total Activity in FY 2022	138,739
<b>Net Pension Liability as of 2022</b>	<b>\$240,322</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1609000  
 Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$197,615 Proportionate Share: 0.0000343

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$42,897	\$108,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,333	\$411
Net Difference Between Projected and Actual	13,350	0
Change of Assumptions	14,652	4,628
Changes in Proportion and Differences Between	18,287	3,627
<b>Total</b>	<b>\$48,622</b>	<b>\$8,666</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,095)
<b>Total</b>	<b>\$4,737</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,134

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$10,478
2024	16,489
2025	(1,134)
2026	14,123
2027	0
Thereafter	0
<b>Total</b>	<b>\$39,956</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,750	\$108,176	\$45,977

# PERF Net Pension Liability - Unaudited

## REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

<b>Net Pension Liability as of 2021</b>	<b>\$42,897</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,312
- Net Difference Between Projected and Actual Investment	69,047
- Change of Assumptions	(1,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,235
Pension Expense/Income	4,737
Contributions	(22,134)
Total Activity in FY 2022	65,279
<b>Net Pension Liability as of 2022</b>	<b>\$108,176</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1610000  
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$69,314      Proportionate Share: 0.0000120

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,632	\$37,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$816	\$144
<b>Net Difference Between Projected and Actual</b>	4,671	0
<b>Change of Assumptions</b>	5,126	1,619
<b>Changes in Proportion and Differences Between</b>	201	3,471
<b>Total</b>	\$10,814	\$5,234

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,839
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,881)
<b>Total</b>	\$2,958

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,763

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$200
<b>2024</b>	1,862
<b>2025</b>	(1,422)
<b>2026</b>	4,940
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$63,936	\$37,846	\$16,085

# PERF Net Pension Liability - Unaudited

## ROME CITY HOUSING AUTHORITY - 1610000

<b>Net Pension Liability as of 2021</b>	<b>\$17,632</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	421
- Net Difference Between Projected and Actual Investment	27,565
- Change of Assumptions	(1,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,566)
Pension Expense/Income	2,958
Contributions	(7,763)
Total Activity in FY 2022	20,214
<b>Net Pension Liability as of 2022</b>	<b>\$37,846</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1611000  
 Submission Unit Name: RIPLEY COUNTY

Wages: \$5,515,284      Proportionate Share: 0.0009583

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,308,084	\$3,022,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$65,172	\$11,494
<b>Net Difference Between Projected and Actual</b>	372,986	0
<b>Change of Assumptions</b>	409,358	129,305
<b>Changes in Proportion and Differences Between</b>	73,981	75,946
<b>Total</b>	\$921,497	\$216,745

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$386,444
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	51,079
<b>Total</b>	\$437,523

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$611,489

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$166,829
<b>2024</b>	219,387
<b>2025</b>	(76,012)
<b>2026</b>	394,548
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$704,752

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,105,800	\$3,022,317	\$1,284,541

# PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

<b>Net Pension Liability as of 2021</b>	<b>\$1,308,084</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,057
- Net Difference Between Projected and Actual Investment	2,071,414
- Change of Assumptions	(84,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(134,170)
Pension Expense/Income	437,523
Contributions	(611,489)
Total Activity in FY 2022	1,714,233
<b>Net Pension Liability as of 2022</b>	<b>\$3,022,317</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1612000  
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$68,473      Proportionate Share: 0.0000119

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$22,501	\$37,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$809	\$143
<b>Net Difference Between Projected and Actual</b>	4,632	0
<b>Change of Assumptions</b>	5,083	1,606
<b>Changes in Proportion and Differences Between</b>	1,305	12,979
<b>Total</b>	\$11,829	\$14,728

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,799
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,101)
<b>Total</b>	(\$4,302)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,669

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$4,258)
<b>2024</b>	(153)
<b>2025</b>	(3,386)
<b>2026</b>	4,898
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$2,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$63,403	\$37,531	\$15,951

# PERF Net Pension Liability - Unaudited

## TOWN OF WINSLOW - 1612000

<b>Net Pension Liability as of 2021</b>	<b>\$22,501</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	345
- Net Difference Between Projected and Actual Investment	33,847
- Change of Assumptions	(2,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,404)
Pension Expense/Income	(4,302)
Contributions	(7,669)
Total Activity in FY 2022	15,030
<b>Net Pension Liability as of 2022</b>	<b>\$37,531</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1613000  
 Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,394,854      Proportionate Share: 0.0002424

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$257,511	\$764,489

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$16,485	\$2,907
<b>Net Difference Between Projected and Actual</b>	94,346	0
<b>Change of Assumptions</b>	103,546	32,707
<b>Changes in Proportion and Differences Between</b>	97,470	29,004
<b>Total</b>	\$311,847	\$64,618

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$97,750
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	42,904
<b>Total</b>	\$140,654

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,866

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$57,387
<b>2024</b>	81,018
<b>2025</b>	9,024
<b>2026</b>	99,800
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$247,229

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,291,502	\$764,489	\$324,922

**PERF Net Pension Liability - Unaudited**  
**EAST PORTER COUNTY SCHOOL CORPORATION - 1613000**

<b>Net Pension Liability as of 2021</b>	<b>\$257,511</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,912
- Net Difference Between Projected and Actual Investment	428,701
- Change of Assumptions	(849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,426
Pension Expense/Income	140,654
Contributions	(151,866)
Total Activity in FY 2022	506,978
<b>Net Pension Liability as of 2022</b>	<b>\$764,489</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1614000  
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$8,880 Proportionate Share: 0.0000015

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,105	\$4,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102	\$18
Net Difference Between Projected and Actual	584	0
Change of Assumptions	641	202
Changes in Proportion and Differences Between	50	361
<b>Total</b>	<b>\$1,377</b>	<b>\$581</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(151)
<b>Total</b>	<b>\$454</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$995

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$7)
2024	319
2025	(134)
2026	618
2027	0
Thereafter	0
<b>Total</b>	<b>\$796</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,992	\$4,731	\$2,011

**PERF Net Pension Liability - Unaudited**  
**MADISON TOWNSHIP - DUBOIS COUNTY - 1614000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,105</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54
- Net Difference Between Projected and Actual Investment	3,318
- Change of Assumptions	(147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58)
Pension Expense/Income	454
Contributions	(995)
Total Activity in FY 2022	2,626
<b>Net Pension Liability as of 2022</b>	<b>\$4,731</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1615000  
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$240,935      Proportionate Share: 0.0000419

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$55,002	\$132,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,850	\$503
Net Difference Between Projected and Actual	16,308	0
Change of Assumptions	17,898	5,654
Changes in Proportion and Differences Between	810	3,729
<b>Total</b>	<b>\$37,866</b>	<b>\$9,886</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,561)
<b>Total</b>	<b>\$14,336</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,985

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,197
2024	9,948
2025	(2,414)
2026	17,249
2027	0
Thereafter	0
<b>Total</b>	<b>\$27,980</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$223,242	\$132,146	\$56,164

# PERF Net Pension Liability - Unaudited

## NEW CASTLE HOUSING AUTHORITY - 1615000

<b>Net Pension Liability as of 2021</b>	<b>\$55,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,564
- Net Difference Between Projected and Actual Investment	87,724
- Change of Assumptions	(3,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,573
Pension Expense/Income	14,336
Contributions	(26,985)
Total Activity in FY 2022	77,144
<b>Net Pension Liability as of 2022</b>	<b>\$132,146</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1616000  
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$44,846      Proportionate Share: 0.0000078

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$15,395	\$24,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$530	\$94
Net Difference Between Projected and Actual	3,036	0
Change of Assumptions	3,332	1,052
Changes in Proportion and Differences Between	321	13,945
<b>Total</b>	<b>\$7,219</b>	<b>\$15,091</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,666)
<b>Total</b>	<b>(\$3,521)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,970

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,384)
2024	(2,628)
2025	(3,070)
2026	3,210
2027	0
Thereafter	0
<b>Total</b>	<b>(\$7,872)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,558	\$24,600	\$10,455

**PERF Net Pension Liability - Unaudited**  
**PLEASANT TOWNSHIP - WABASH COUNTY - 1616000**

<b>Net Pension Liability as of 2021</b>	<b>\$15,395</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216
- Net Difference Between Projected and Actual Investment	23,026
- Change of Assumptions	(2,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,540)
Pension Expense/Income	(3,521)
Contributions	(1,970)
Total Activity in FY 2022	9,205
<b>Net Pension Liability as of 2022</b>	<b>\$24,600</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1617000  
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$292,122      Proportionate Share: 0.0000508

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$75,003	\$160,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,455	\$609
<b>Net Difference Between Projected and Actual</b>	19,772	0
<b>Change of Assumptions</b>	21,700	6,855
<b>Changes in Proportion and Differences Between</b>	1,895	13,647
<b>Total</b>	\$46,822	\$21,111

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,486
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,813)
<b>Total</b>	\$16,673

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,718

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$3,097
<b>2024</b>	7,890
<b>2025</b>	(6,191)
<b>2026</b>	20,915
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$25,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$270,661	\$160,215	\$68,094

# PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

<b>Net Pension Liability as of 2021</b>	<b>\$75,003</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,779
- Net Difference Between Projected and Actual Investment	117,157
- Change of Assumptions	(6,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,644)
Pension Expense/Income	16,673
Contributions	(32,718)
Total Activity in FY 2022	85,212
<b>Net Pension Liability as of 2022</b>	<b>\$160,215</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1619000  
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$292,606      Proportionate Share: 0.0000508

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$71,845	\$160,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,455	\$609
<b>Net Difference Between Projected and Actual</b>	19,772	0
<b>Change of Assumptions</b>	21,700	6,855
<b>Changes in Proportion and Differences Between</b>	1,207	14,137
<b>Total</b>	\$46,134	\$21,601

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,486
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(6,535)
<b>Total</b>	\$13,951

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,772

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,265
<b>2024</b>	7,295
<b>2025</b>	(4,942)
<b>2026</b>	20,915
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$24,533

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$270,661	\$160,215	\$68,094

# PERF Net Pension Liability - Unaudited

## WILSON EDUCATION CENTER - 1619000

<b>Net Pension Liability as of 2021</b>	<b>\$71,845</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,824
- Net Difference Between Projected and Actual Investment	113,057
- Change of Assumptions	(5,156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,534)
Pension Expense/Income	13,951
Contributions	(32,772)
Total Activity in FY 2022	88,370
<b>Net Pension Liability as of 2022</b>	<b>\$160,215</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1620000  
 Submission Unit Name: TOWN OF DAYTON

Wages: \$162,290      Proportionate Share: 0.0000282

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$39,212	\$88,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,918	\$338
<b>Net Difference Between Projected and Actual</b>	10,976	0
<b>Change of Assumptions</b>	12,046	3,805
<b>Changes in Proportion and Differences Between</b>	13,457	6,970
<b>Total</b>	\$38,397	\$11,113

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,372
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,631
<b>Total</b>	\$18,003

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,177

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,231
<b>2024</b>	11,926
<b>2025</b>	(2,484)
<b>2026</b>	11,611
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$27,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,249	\$88,938	\$37,800

# PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

<b>Net Pension Liability as of 2021</b>	<b>\$39,212</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,022
- Net Difference Between Projected and Actual Investment	61,890
- Change of Assumptions	(2,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,337)
Pension Expense/Income	18,003
Contributions	(18,177)
Total Activity in FY 2022	49,726
<b>Net Pension Liability as of 2022</b>	<b>\$88,938</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1621000  
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$3,356,365 Proportionate Share: 0.0005832

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$703,847	\$1,839,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,662	\$6,995
Net Difference Between Projected and Actual	226,991	0
Change of Assumptions	249,126	78,692
Changes in Proportion and Differences Between	160,196	22,573
<b>Total</b>	<b>\$675,975</b>	<b>\$108,260</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,181
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,198
<b>Total</b>	<b>\$305,379</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,912

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$127,708
2024	209,213
2025	(9,319)
2026	240,113
2027	0
Thereafter	0
<b>Total</b>	<b>\$567,715</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,107,276	\$1,839,315	\$781,743

**PERF Net Pension Liability - Unaudited**  
**DECATUR COUNTY COMMUNITY SCHOOLS - 1621000**

<b>Net Pension Liability as of 2021</b>	<b>\$703,847</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,647
- Net Difference Between Projected and Actual Investment	1,140,872
- Change of Assumptions	(25,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,991
Pension Expense/Income	305,379
Contributions	(375,912)
Total Activity in FY 2022	1,135,468
<b>Net Pension Liability as of 2022</b>	<b>\$1,839,315</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1622000  
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$683,309      Proportionate Share: 0.0001187

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$156,981	\$374,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,073	\$1,424
Net Difference Between Projected and Actual	46,200	0
Change of Assumptions	50,705	16,016
Changes in Proportion and Differences Between	11,130	8,535
<b>Total</b>	<b>\$116,108</b>	<b>\$25,975</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,204
<b>Total</b>	<b>\$53,071</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,531

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,484
2024	34,056
2025	(7,279)
2026	48,872
2027	0
Thereafter	0
<b>Total</b>	<b>\$90,133</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$632,431	\$374,360	\$159,110

# PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

<b>Net Pension Liability as of 2021</b>	<b>\$156,981</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,414
- Net Difference Between Projected and Actual Investment	250,025
- Change of Assumptions	(9,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,588)
Pension Expense/Income	53,071
Contributions	(76,531)
Total Activity in FY 2022	217,379
<b>Net Pension Liability as of 2022</b>	<b>\$374,360</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1623000  
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$145,090      Proportionate Share: 0.0000252

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$34,475	\$79,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,714	\$302
<b>Net Difference Between Projected and Actual</b>	9,808	0
<b>Change of Assumptions</b>	10,765	3,400
<b>Changes in Proportion and Differences Between</b>	393	2,922
<b>Total</b>	\$22,680	\$6,624

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,162
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,349)
<b>Total</b>	\$8,813

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,250

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,321
<b>2024</b>	5,354
<b>2025</b>	(1,995)
<b>2026</b>	10,376
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$16,056

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,265	\$79,477	\$33,779

# PERF Net Pension Liability - Unaudited

## EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

<b>Net Pension Liability as of 2021</b>	<b>\$34,475</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	921
- Net Difference Between Projected and Actual Investment	54,571
- Change of Assumptions	(2,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(821)
Pension Expense/Income	8,813
Contributions	(16,250)
Total Activity in FY 2022	45,002
<b>Net Pension Liability as of 2022</b>	<b>\$79,477</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1624000  
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000021

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,895	\$6,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$143	\$25
Net Difference Between Projected and Actual	817	0
Change of Assumptions	897	283
Changes in Proportion and Differences Between	27	782
<b>Total</b>	<b>\$1,884</b>	<b>\$1,090</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(397)
<b>Total</b>	<b>\$450</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$352)
2024	458
2025	(177)
2026	865
2027	0
Thereafter	0
<b>Total</b>	<b>\$794</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,189	\$6,623	\$2,815

**PERF Net Pension Liability - Unaudited**  
**HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,895</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77
- Net Difference Between Projected and Actual Investment	4,576
- Change of Assumptions	(192)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161
Pension Expense/Income	450
Contributions	(1,344)
Total Activity in FY 2022	3,728
<b>Net Pension Liability as of 2022</b>	<b>\$6,623</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1625000  
 Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$89,147 Proportionate Share: 0.0000155

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$10,790	\$48,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,054	\$186
Net Difference Between Projected and Actual	6,033	0
Change of Assumptions	6,621	2,091
Changes in Proportion and Differences Between	14,885	1,002
<b>Total</b>	<b>\$28,593</b>	<b>\$3,279</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,251
Specific Liabilities of Individual Employers	\$25,398
Net Amortization of Deferred Amounts from Changes in	5,133
<b>Total</b>	<b>\$36,782</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,382

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,383
2024	8,691
2025	2,859
2026	6,381
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,314</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,584	\$48,884	\$20,777

**PERF Net Pension Liability - Unaudited**  
**MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000**

<b>Net Pension Liability as of 2021</b>	<b>\$10,790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	714
- Net Difference Between Projected and Actual Investment	20,043
- Change of Assumptions	1,527
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,410
Pension Expense/Income	36,782
Contributions	<b>(35,382)</b>
Total Activity in FY 2022	38,094
<b>Net Pension Liability as of 2022</b>	<b>\$48,884</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1626000  
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$266,394      Proportionate Share: 0.0000463

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$61,187	\$146,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,149	\$555
<b>Net Difference Between Projected and Actual</b>	18,021	0
<b>Change of Assumptions</b>	19,778	6,247
<b>Changes in Proportion and Differences Between</b>	2,482	726
<b>Total</b>	\$43,430	\$7,528

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$18,671
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,206
<b>Total</b>	\$23,877

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,836

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$7,561
<b>2024</b>	12,102
<b>2025</b>	(2,824)
<b>2026</b>	19,063
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$35,902

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$246,685	\$146,022	\$62,062

# PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

<b>Net Pension Liability as of 2021</b>	<b>\$61,187</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,723
- Net Difference Between Projected and Actual Investment	97,467
- Change of Assumptions	(3,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,894)
Pension Expense/Income	23,877
Contributions	(29,836)
Total Activity in FY 2022	84,835
<b>Net Pension Liability as of 2022</b>	<b>\$146,022</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1627000  
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$223,910      Proportionate Share: 0.0000389

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$56,187	\$122,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,646	\$467
<b>Net Difference Between Projected and Actual</b>	15,141	0
<b>Change of Assumptions</b>	16,617	5,249
<b>Changes in Proportion and Differences Between</b>	13,144	8,146
<b>Total</b>	\$47,548	\$13,862

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$15,687
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,735
<b>Total</b>	\$20,422

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,078

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,033
<b>2024</b>	12,885
<b>2025</b>	(4,247)
<b>2026</b>	16,015
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$33,686

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$207,258	\$122,684	\$52,143

# PERF Net Pension Liability - Unaudited

## TOWN OF MULBERRY - 1627000

<b>Net Pension Liability as of 2021</b>	<b>\$56,187</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,379
- Net Difference Between Projected and Actual Investment	88,094
- Change of Assumptions	(4,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,047)
Pension Expense/Income	20,422
Contributions	(25,078)
Total Activity in FY 2022	66,497
<b>Net Pension Liability as of 2022</b>	<b>\$122,684</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1628000  
 Submission Unit Name: SHELBY COUNTY

Wages: \$9,033,006      Proportionate Share: 0.0015695

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,047,459	\$4,949,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,739	\$18,825
<b>Net Difference Between Projected and Actual</b>	610,875	0
<b>Change of Assumptions</b>	670,445	211,775
<b>Changes in Proportion and Differences Between</b>	58,530	42,530
<b>Total</b>	\$1,446,589	\$273,130

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$632,916
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	35,823
<b>Total</b>	\$668,739

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,009,046

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$209,507
<b>2024</b>	403,519
<b>2025</b>	(85,755)
<b>2026</b>	646,188
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,173,459

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,362,260	\$4,949,939	\$2,103,816

# PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

<b>Net Pension Liability as of 2021</b>	<b>\$2,047,459</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,767
- Net Difference Between Projected and Actual Investment	3,269,313
- Change of Assumptions	(111,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,024
Pension Expense/Income	668,739
Contributions	(1,009,046)
Total Activity in FY 2022	2,902,480
<b>Net Pension Liability as of 2022</b>	<b>\$4,949,939</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1629000  
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$107,214      Proportionate Share: 0.0000186

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$25,001	\$58,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,265	\$223
Net Difference Between Projected and Actual	7,239	0
Change of Assumptions	7,945	2,510
Changes in Proportion and Differences Between	313	16,524
<b>Total</b>	<b>\$16,762</b>	<b>\$19,257</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,414)
<b>Total</b>	<b>(\$7,913)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,008

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$8,022)
2024	(835)
2025	(1,296)
2026	7,658
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,495)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,100	\$58,661	\$24,932

# PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

<b>Net Pension Liability as of 2021</b>	<b>\$25,001</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	686
- Net Difference Between Projected and Actual Investment	39,701
- Change of Assumptions	(1,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,719
Pension Expense/Income	(7,913)
Contributions	(12,008)
Total Activity in FY 2022	33,660
<b>Net Pension Liability as of 2022</b>	<b>\$58,661</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1630000  
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$91,855      Proportionate Share: 0.0000160

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$21,185	\$50,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,088	\$192
Net Difference Between Projected and Actual	6,227	0
Change of Assumptions	6,835	2,159
Changes in Proportion and Differences Between	386	586
<b>Total</b>	<b>\$14,536</b>	<b>\$2,937</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(126)
<b>Total</b>	<b>\$6,326</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,288

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,935
2024	4,073
2025	(996)
2026	6,587
2027	0
Thereafter	0
<b>Total</b>	<b>\$11,599</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$85,248	\$50,461	\$21,447

# PERF Net Pension Liability - Unaudited

## WESTFIELD PUBLIC LIBRARY - 1630000

<b>Net Pension Liability as of 2021</b>	<b>\$21,185</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	594
- Net Difference Between Projected and Actual Investment	33,734
- Change of Assumptions	(1,221)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131
Pension Expense/Income	6,326
Contributions	(10,288)
Total Activity in FY 2022	29,276
<b>Net Pension Liability as of 2022</b>	<b>\$50,461</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1631000  
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$491,062      Proportionate Share: 0.0000853

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$121,716	\$269,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,801	\$1,023
<b>Net Difference Between Projected and Actual</b>	33,200	0
<b>Change of Assumptions</b>	36,438	11,510
<b>Changes in Proportion and Differences Between</b>	12,091	14,252
<b>Total</b>	\$87,530	\$26,785

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,398
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,010
<b>Total</b>	\$38,408

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,999

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$13,209
<b>2024</b>	21,144
<b>2025</b>	(8,727)
<b>2026</b>	35,119
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$60,745

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$454,476	\$269,022	\$114,339

# PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

<b>Net Pension Liability as of 2021</b>	<b>\$121,716</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,045
- Net Difference Between Projected and Actual Investment	191,237
- Change of Assumptions	(8,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,429)
Pension Expense/Income	38,408
Contributions	(54,999)
Total Activity in FY 2022	147,306
<b>Net Pension Liability as of 2022</b>	<b>\$269,022</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1632000  
 Submission Unit Name: TOWN OF COLFAX

Wages: \$185,342      Proportionate Share: 0.0000322

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$48,292	\$101,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,190	\$386
<b>Net Difference Between Projected and Actual</b>	12,533	0
<b>Change of Assumptions</b>	13,755	4,345
<b>Changes in Proportion and Differences Between</b>	10,481	8,827
<b>Total</b>	\$38,959	\$13,558

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,985
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,153
<b>Total</b>	\$17,138

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,758

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$7,420
<b>2024</b>	8,938
<b>2025</b>	(4,216)
<b>2026</b>	13,259
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$25,401

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$171,561	\$101,553	\$43,162

# PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

<b>Net Pension Liability as of 2021</b>	<b>\$48,292</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,116
- Net Difference Between Projected and Actual Investment	75,235
- Change of Assumptions	(4,034)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,436)
Pension Expense/Income	17,138
Contributions	(20,758)
Total Activity in FY 2022	53,261
<b>Net Pension Liability as of 2022</b>	<b>\$101,553</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1633000  
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$27,597 Proportionate Share: 0.0000048

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,448	\$15,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$326	\$58
<b>Net Difference Between Projected and Actual</b>	1,868	0
<b>Change of Assumptions</b>	2,050	648
<b>Changes in Proportion and Differences Between</b>	67	215
<b>Total</b>	\$4,311	\$921

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,936
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(49)
<b>Total</b>	\$1,887

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,091

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$598
<b>2024</b>	1,151
<b>2025</b>	(334)
<b>2026</b>	1,975
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,390

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,574	\$15,138	\$6,434

**PERF Net Pension Liability - Unaudited**  
**JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176
- Net Difference Between Projected and Actual Investment	10,240
- Change of Assumptions	(393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129)
Pension Expense/Income	1,887
Contributions	(3,091)
Total Activity in FY 2022	8,690
<b>Net Pension Liability as of 2022</b>	<b>\$15,138</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1634000  
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$107,897 Proportionate Share: 0.0000187

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$22,633	\$58,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,272	\$224
Net Difference Between Projected and Actual	7,278	0
Change of Assumptions	7,988	2,523
Changes in Proportion and Differences Between	10,596	79
<b>Total</b>	<b>\$27,134</b>	<b>\$2,826</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,406
<b>Total</b>	<b>\$12,947</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,084

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,830
2024	9,097
2025	(318)
2026	7,699
2027	0
Thereafter	0
<b>Total</b>	<b>\$24,308</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,633	\$58,977	\$25,066

**PERF Net Pension Liability - Unaudited**  
**MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000**

<b>Net Pension Liability as of 2021</b>	<b>\$22,633</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	726
- Net Difference Between Projected and Actual Investment	36,664
- Change of Assumptions	(835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,074)
Pension Expense/Income	12,947
Contributions	(12,084)
Total Activity in FY 2022	36,344
<b>Net Pension Liability as of 2022</b>	<b>\$58,977</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1635000  
 Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
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	588	47,517
<b>Total</b>	<b>\$588</b>	<b>\$47,517</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,576)
<b>Total</b>	<b>(\$62,576)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$46,929)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$46,929)</b>

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

# PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	62,576
Pension Expense/Income	(62,576)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1636000  
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$510,062      Proportionate Share: 0.0000886

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$94,478	\$279,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,026	\$1,063
<b>Net Difference Between Projected and Actual</b>	34,485	0
<b>Change of Assumptions</b>	37,847	11,955
<b>Changes in Proportion and Differences Between</b>	43,835	255
<b>Total</b>	\$122,193	\$13,273

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$35,729
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	22,032
<b>Total</b>	\$57,761

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,107

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$30,687
<b>2024</b>	38,283
<b>2025</b>	3,472
<b>2026</b>	36,478
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$108,920

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$472,059	\$279,430	\$118,763

# PERF Net Pension Liability - Unaudited

## PEABODY PUBLIC LIBRARY - 1636000

<b>Net Pension Liability as of 2021</b>	<b>\$94,478</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,618
- Net Difference Between Projected and Actual Investment	157,156
- Change of Assumptions	(409)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,933
Pension Expense/Income	57,761
Contributions	(57,107)
Total Activity in FY 2022	184,952
<b>Net Pension Liability as of 2022</b>	<b>\$279,430</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1637000  
 Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$336,498      Proportionate Share: 0.0000585

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$71,845	\$184,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,978	\$702
<b>Net Difference Between Projected and Actual</b>	22,769	0
<b>Change of Assumptions</b>	24,989	7,893
<b>Changes in Proportion and Differences Between</b>	10,328	845
<b>Total</b>	\$62,064	\$9,440

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$23,591
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,910
<b>Total</b>	\$26,501

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,688

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,447
<b>2024</b>	18,518
<b>2025</b>	(1,425)
<b>2026</b>	24,084
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$52,624

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$311,687	\$184,499	\$78,416

# PERF Net Pension Liability - Unaudited

## PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

<b>Net Pension Liability as of 2021</b>	<b>\$71,845</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,254
- Net Difference Between Projected and Actual Investment	116,054
- Change of Assumptions	(2,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,438
Pension Expense/Income	26,501
Contributions	(37,688)
Total Activity in FY 2022	112,654
<b>Net Pension Liability as of 2022</b>	<b>\$184,499</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$16,000      Proportionate Share: 0.0000028

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,684	\$8,831

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190	\$34
Net Difference Between Projected and Actual	1,090	0
Change of Assumptions	1,196	378
Changes in Proportion and Differences Between	2	170
<b>Total</b>	<b>\$2,478</b>	<b>\$582</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,129
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(129)
<b>Total</b>	<b>\$1,000</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,643

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$267
2024	672
2025	(195)
2026	1,152
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,918	\$8,831	\$3,753

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,684</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104
- Net Difference Between Projected and Actual Investment	5,874
- Change of Assumptions	(207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19
Pension Expense/Income	1,000
Contributions	(1,643)
Total Activity in FY 2022	5,147
<b>Net Pension Liability as of 2022</b>	<b>\$8,831</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1639000  
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$658,759      Proportionate Share: 0.0001145

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$152,244	\$361,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,787	\$1,373
<b>Net Difference Between Projected and Actual</b>	44,565	0
<b>Change of Assumptions</b>	48,911	15,450
<b>Changes in Proportion and Differences Between</b>	6,998	2,765
<b>Total</b>	\$108,261	\$19,588

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$46,173
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,174)
<b>Total</b>	\$43,999

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,781

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$20,045
<b>2024</b>	28,839
<b>2025</b>	(7,352)
<b>2026</b>	47,141
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$88,673

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,053	\$361,114	\$153,480

# PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

<b>Net Pension Liability as of 2021</b>	<b>\$152,244</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,247
- Net Difference Between Projected and Actual Investment	242,239
- Change of Assumptions	(8,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,088
Pension Expense/Income	43,999
Contributions	(73,781)
Total Activity in FY 2022	208,870
<b>Net Pension Liability as of 2022</b>	<b>\$361,114</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1641000  
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,207,092      Proportionate Share: 0.0002097

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$265,670	\$661,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,261	\$2,515
Net Difference Between Projected and Actual	81,619	0
Change of Assumptions	89,578	28,295
Changes in Proportion and Differences Between	16,528	6,067
<b>Total</b>	<b>\$201,986</b>	<b>\$36,877</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,483)
<b>Total</b>	<b>\$75,081</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,866

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,376
2024	56,138
2025	(8,742)
2026	86,337
2027	0
Thereafter	0
<b>Total</b>	<b>\$165,109</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,117,277	\$661,359	\$281,090

# PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

<b>Net Pension Liability as of 2021</b>	<b>\$265,670</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,964
- Net Difference Between Projected and Actual Investment	426,567
- Change of Assumptions	(12,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,620
Pension Expense/Income	75,081
Contributions	(132,866)
Total Activity in FY 2022	395,689
<b>Net Pension Liability as of 2022</b>	<b>\$661,359</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1642000  
 Submission Unit Name: TOWN OF HARMONY

Wages: \$25,575      Proportionate Share: 0.0000044

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,317	\$13,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$299	\$53
<b>Net Difference Between Projected and Actual</b>	1,713	0
<b>Change of Assumptions</b>	1,880	594
<b>Changes in Proportion and Differences Between</b>	28,415	31,042
<b>Total</b>	\$32,307	\$31,689

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,774
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,072
<b>Total</b>	\$5,846

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,864

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,371
<b>2024</b>	2,747
<b>2025</b>	(8,311)
<b>2026</b>	1,811
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$618

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,443	\$13,877	\$5,898

# PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

<b>Net Pension Liability as of 2021</b>	<b>\$26,317</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(129)
- Net Difference Between Projected and Actual Investment	35,883
- Change of Assumptions	(6,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,135)
Pension Expense/Income	5,846
Contributions	(2,864)
Total Activity in FY 2022	(12,440)
<b>Net Pension Liability as of 2022</b>	<b>\$13,877</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1643000  
 Submission Unit Name: CITY OF JONESBORO

Wages: \$263,596      Proportionate Share: 0.0000458

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$48,292	\$144,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,115	\$549
Net Difference Between Projected and Actual	17,826	0
Change of Assumptions	19,564	6,180
Changes in Proportion and Differences Between	18,261	38,002
<b>Total</b>	<b>\$58,766</b>	<b>\$44,731</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,264)
<b>Total</b>	<b>(\$795)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,523

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(19,750)
2024	12,919
2025	2,010
2026	18,856
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,035</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,021	\$144,446	\$61,392

# PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

<b>Net Pension Liability as of 2021</b>	<b>\$48,292</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,878
- Net Difference Between Projected and Actual Investment	80,528
- Change of Assumptions	(60)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,126
Pension Expense/Income	(795)
Contributions	(29,523)
Total Activity in FY 2022	96,154
<b>Net Pension Liability as of 2022</b>	<b>\$144,446</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1644000  
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$2,075,587      Proportionate Share: 0.0003606

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$461,336	\$1,137,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,524	\$4,325
<b>Net Difference Between Projected and Actual</b>	140,351	0
<b>Change of Assumptions</b>	154,038	48,656
<b>Changes in Proportion and Differences Between</b>	33,164	1,472
<b>Total</b>	\$352,077	\$54,453

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$145,415
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,233
<b>Total</b>	\$169,648

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,613

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$63,796
<b>2024</b>	101,741
<b>2025</b>	(16,378)
<b>2026</b>	148,465
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$297,624

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,921,268	\$1,137,272	\$483,362

# PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

<b>Net Pension Liability as of 2021</b>	<b>\$461,336</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,632
- Net Difference Between Projected and Actual Investment	739,354
- Change of Assumptions	(23,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,963
Pension Expense/Income	169,648
Contributions	(230,613)
Total Activity in FY 2022	675,936
<b>Net Pension Liability as of 2022</b>	<b>\$1,137,272</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1645000  
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$730,896      Proportionate Share: 0.0001270

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$166,981	\$400,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,637	\$1,523
<b>Net Difference Between Projected and Actual</b>	49,430	0
<b>Change of Assumptions</b>	54,251	17,136
<b>Changes in Proportion and Differences Between</b>	50,821	3,589
<b>Total</b>	\$163,139	\$22,248

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$51,214
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	34,248
<b>Total</b>	\$85,462

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,860

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$41,591
<b>2024</b>	54,422
<b>2025</b>	(7,410)
<b>2026</b>	52,288
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$140,891

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$676,653	\$400,537	\$170,236

# PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

<b>Net Pension Liability as of 2021</b>	<b>\$166,981</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,737
- Net Difference Between Projected and Actual Investment	266,240
- Change of Assumptions	(9,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,652)
Pension Expense/Income	85,462
Contributions	(81,860)
Total Activity in FY 2022	233,556
<b>Net Pension Liability as of 2022</b>	<b>\$400,537</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1646000  
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$604,406      Proportionate Share: 0.0001050

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$138,032	\$331,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,141	\$1,259
<b>Net Difference Between Projected and Actual</b>	40,868	0
<b>Change of Assumptions</b>	44,853	14,168
<b>Changes in Proportion and Differences Between</b>	18,823	23,269
<b>Total</b>	\$111,685	\$38,696

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$42,342
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,011
<b>Total</b>	\$43,353

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,840

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$13,799
<b>2024</b>	25,568
<b>2025</b>	(9,609)
<b>2026</b>	43,231
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$72,989

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$559,438	\$331,152	\$140,746

# PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

<b>Net Pension Liability as of 2021</b>	<b>\$138,032</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,917
- Net Difference Between Projected and Actual Investment	220,090
- Change of Assumptions	(7,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,659)
Pension Expense/Income	43,353
Contributions	(49,840)
Total Activity in FY 2022	193,120
<b>Net Pension Liability as of 2022</b>	<b>\$331,152</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1647000  
 Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$98,825      Proportionate Share: 0.0000172

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$21,448	\$54,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,170	\$206
<b>Net Difference Between Projected and Actual</b>	6,695	0
<b>Change of Assumptions</b>	7,347	2,321
<b>Changes in Proportion and Differences Between</b>	1,738	5,383
<b>Total</b>	\$16,950	\$7,910

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,936
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,620)
<b>Total</b>	\$4,316

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,316

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$29
<b>2024</b>	3,216
<b>2025</b>	(1,285)
<b>2026</b>	7,080
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$9,040

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,641	\$54,246	\$23,056

**PERF Net Pension Liability - Unaudited**  
**SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000**

<b>Net Pension Liability as of 2021</b>	<b>\$21,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	658
- Net Difference Between Projected and Actual Investment	34,544
- Change of Assumptions	(945)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,541
Pension Expense/Income	4,316
Contributions	(7,316)
Total Activity in FY 2022	32,798
<b>Net Pension Liability as of 2022</b>	<b>\$54,246</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1648000  
 Submission Unit Name: TOWN OF SHELburn

Wages: \$239,596      Proportionate Share: 0.0000416

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$53,818	\$131,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,829	\$499
<b>Net Difference Between Projected and Actual</b>	16,191	0
<b>Change of Assumptions</b>	17,770	5,613
<b>Changes in Proportion and Differences Between</b>	8,285	2,719
<b>Total</b>	\$45,075	\$8,831

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$16,776
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	979
<b>Total</b>	\$17,755

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,835

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$11,244
<b>2024</b>	9,952
<b>2025</b>	(2,079)
<b>2026</b>	17,127
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$36,244

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$221,644	\$131,199	\$55,762

# PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

<b>Net Pension Liability as of 2021</b>	<b>\$53,818</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,564
- Net Difference Between Projected and Actual Investment	86,069
- Change of Assumptions	(2,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,653
Pension Expense/Income	17,755
Contributions	(26,835)
Total Activity in FY 2022	77,381
<b>Net Pension Liability as of 2022</b>	<b>\$131,199</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1649000  
 Submission Unit Name: CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

Wages: \$80,110 Proportionate Share: 0.0000139

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$19,080	\$43,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$945	\$167
<b>Net Difference Between Projected and Actual</b>	5,410	0
<b>Change of Assumptions</b>	5,938	1,876
<b>Changes in Proportion and Differences Between</b>	13,225	2,189
<b>Total</b>	\$25,518	\$4,232

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,605
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,417
<b>Total</b>	\$18,022

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,972

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,477
<b>2024</b>	4,209
<b>2025</b>	(1,124)
<b>2026</b>	5,724
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$21,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,059	\$43,838	\$18,632

# PERF Net Pension Liability - Unaudited

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY - 1649000

<b>Net Pension Liability as of 2021</b>	<b>\$19,080</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	506
- Net Difference Between Projected and Actual Investment	30,183
- Change of Assumptions	(1,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,732)
Pension Expense/Income	18,022
Contributions	(8,972)
Total Activity in FY 2022	24,758
<b>Net Pension Liability as of 2022</b>	<b>\$43,838</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1650000  
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$284,470      Proportionate Share: 0.0000494

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$55,266	\$155,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,360	\$593
Net Difference Between Projected and Actual	19,227	0
Change of Assumptions	21,102	6,666
Changes in Proportion and Differences Between	14,359	4,927
<b>Total</b>	<b>\$58,048</b>	<b>\$12,186</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,465
<b>Total</b>	<b>\$24,386</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,059

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,813
2024	15,727
2025	(16)
2026	20,338
2027	0
Thereafter	0
<b>Total</b>	<b>\$45,862</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$263,202	\$155,799	\$66,218

# PERF Net Pension Liability - Unaudited

## TOWN OF CARLISLE - 1650000

<b>Net Pension Liability as of 2021</b>	<b>\$55,266</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,980
- Net Difference Between Projected and Actual Investment	90,984
- Change of Assumptions	(949)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,191
Pension Expense/Income	24,386
Contributions	(27,059)
Total Activity in FY 2022	100,533
<b>Net Pension Liability as of 2022</b>	<b>\$155,799</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1651000  
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,542,930 Proportionate Share: 0.0002681

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$308,829	\$845,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,233	\$3,216
<b>Net Difference Between Projected and Actual</b>	104,349	0
<b>Change of Assumptions</b>	114,524	36,175
<b>Changes in Proportion and Differences Between</b>	80,077	40,800
<b>Total</b>	\$317,183	\$80,191

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$108,114
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,068
<b>Total</b>	\$115,182

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,808

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$27,839
<b>2024</b>	97,272
<b>2025</b>	1,501
<b>2026</b>	110,380
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$236,992

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,428,431	\$845,542	\$359,371

# PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

<b>Net Pension Liability as of 2021</b>	<b>\$308,829</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,620
- Net Difference Between Projected and Actual Investment	505,336
- Change of Assumptions	(7,625)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,008
Pension Expense/Income	115,182
Contributions	(172,808)
Total Activity in FY 2022	536,713
<b>Net Pension Liability as of 2022</b>	<b>\$845,542</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1653000  
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$55,150      Proportionate Share: 0.0000096

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$12,764	\$30,277

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$653	\$115
Net Difference Between Projected and Actual	3,736	0
Change of Assumptions	4,101	1,295
Changes in Proportion and Differences Between	1,256	3,664
<b>Total</b>	<b>\$9,746</b>	<b>\$5,074</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,146)
<b>Total</b>	<b>(\$4,275)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,177

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,543)
2024	2,878
2025	(617)
2026	3,954
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,672</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,149	\$30,277	\$12,868

# PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

<b>Net Pension Liability as of 2021</b>	<b>\$12,764</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356
- Net Difference Between Projected and Actual Investment	20,309
- Change of Assumptions	(747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,047
Pension Expense/Income	(4,275)
Contributions	(6,177)
Total Activity in FY 2022	17,513
<b>Net Pension Liability as of 2022</b>	<b>\$30,277</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1655000  
 Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$160,575      Proportionate Share: 0.0000279

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$46,318	\$87,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,897	\$335
<b>Net Difference Between Projected and Actual</b>	10,859	0
<b>Change of Assumptions</b>	11,918	3,765
<b>Changes in Proportion and Differences Between</b>	4,433	17,775
<b>Total</b>	\$29,107	\$21,875

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,251
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,929
<b>Total</b>	\$18,180

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,984

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$817
<b>2024</b>	343
<b>2025</b>	(5,413)
<b>2026</b>	11,485
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,232

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,651	\$87,992	\$37,398

# PERF Net Pension Liability - Unaudited

## MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

<b>Net Pension Liability as of 2021</b>	<b>\$46,318</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	903
- Net Difference Between Projected and Actual Investment	70,998
- Change of Assumptions	(4,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,682)
Pension Expense/Income	18,180
Contributions	(17,984)
Total Activity in FY 2022	41,674
<b>Net Pension Liability as of 2022</b>	<b>\$87,992</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1656000  
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$17,333      Proportionate Share: 0.0000030

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,816	\$9,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204	\$36
Net Difference Between Projected and Actual	1,168	0
Change of Assumptions	1,282	405
Changes in Proportion and Differences Between	238	487
<b>Total</b>	<b>\$2,892</b>	<b>\$928</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(280)
<b>Total</b>	<b>\$930</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,941

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$120
2024	733
2025	(125)
2026	1,236
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,964</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,984	\$9,461	\$4,021

**PERF Net Pension Liability - Unaudited**  
**WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,816</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113
- Net Difference Between Projected and Actual Investment	6,123
- Change of Assumptions	(185)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	605
Pension Expense/Income	930
Contributions	(1,941)
Total Activity in FY 2022	5,645
<b>Net Pension Liability as of 2022</b>	<b>\$9,461</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1657000  
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$23,520      Proportionate Share: 0.0000041

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$5,658	\$12,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$279	\$49
Net Difference Between Projected and Actual	1,596	0
Change of Assumptions	1,751	553
Changes in Proportion and Differences Between	49	981
<b>Total</b>	<b>\$3,675</b>	<b>\$1,583</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(505)
<b>Total</b>	<b>\$1,148</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,634

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$76)
2024	824
2025	(345)
2026	1,689
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,092</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,845	\$12,931	\$5,496

# PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

<b>Net Pension Liability as of 2021</b>	<b>\$5,658</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149
- Net Difference Between Projected and Actual Investment	8,943
- Change of Assumptions	(377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44
Pension Expense/Income	1,148
Contributions	(2,634)
Total Activity in FY 2022	7,273
<b>Net Pension Liability as of 2022</b>	<b>\$12,931</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1658000  
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$4,516,746      Proportionate Share: 0.0007848

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$983,465	\$2,475,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,373	\$9,413
Net Difference Between Projected and Actual	305,457	0
Change of Assumptions	335,244	105,894
Changes in Proportion and Differences Between	83,740	63,013
<b>Total</b>	<b>\$777,814</b>	<b>\$178,320</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$316,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,264)
<b>Total</b>	<b>\$312,214</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$505,623

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$97,267
2024	205,950
2025	(26,838)
2026	323,115
2027	0
Thereafter	0
<b>Total</b>	<b>\$599,494</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,181,396	\$2,475,127	\$1,051,975

# PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

<b>Net Pension Liability as of 2021</b>	<b>\$983,465</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,960
- Net Difference Between Projected and Actual Investment	1,582,396
- Change of Assumptions	(44,434)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,149
Pension Expense/Income	312,214
Contributions	(505,623)
Total Activity in FY 2022	1,491,662
<b>Net Pension Liability as of 2022</b>	<b>\$2,475,127</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1659000  
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$22,410      Proportionate Share: 0.0000039

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,395	\$12,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$265	\$47
<b>Net Difference Between Projected and Actual</b>	1,518	0
<b>Change of Assumptions</b>	1,666	526
<b>Changes in Proportion and Differences Between</b>	51	655
<b>Total</b>	\$3,500	\$1,228

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,573
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(406)
<b>Total</b>	\$1,167

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,510

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$223
<b>2024</b>	775
<b>2025</b>	(331)
<b>2026</b>	1,605
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,272

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,779	\$12,300	\$5,228

**PERF Net Pension Liability - Unaudited**  
**JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,395</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141
- Net Difference Between Projected and Actual Investment	8,523
- Change of Assumptions	(362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54)
Pension Expense/Income	1,167
Contributions	(2,510)
Total Activity in FY 2022	6,905
<b>Net Pension Liability as of 2022</b>	<b>\$12,300</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1660000  
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$144,689      Proportionate Share: 0.0000251

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$35,396	\$79,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,707	\$301
<b>Net Difference Between Projected and Actual</b>	9,769	0
<b>Change of Assumptions</b>	10,722	3,387
<b>Changes in Proportion and Differences Between</b>	404	6,759
<b>Total</b>	\$22,602	\$10,447

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,122
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(6,716)
<b>Total</b>	\$3,406

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,205

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$231
<b>2024</b>	3,992
<b>2025</b>	(2,401)
<b>2026</b>	10,333
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$12,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,732	\$79,161	\$33,645

# PERF Net Pension Liability - Unaudited

## NOBLESVILLE HOUSING AUTHORITY - 1660000

<b>Net Pension Liability as of 2021</b>	<b>\$35,396</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	902
- Net Difference Between Projected and Actual Investment	55,728
- Change of Assumptions	(2,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,453
Pension Expense/Income	3,406
Contributions	(16,205)
Total Activity in FY 2022	43,765
<b>Net Pension Liability as of 2022</b>	<b>\$79,161</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1661000

Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$81,130 Proportionate Share: 0.0000141

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,896	\$44,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$959	\$169
<b>Net Difference Between Projected and Actual</b>	5,488	0
<b>Change of Assumptions</b>	6,023	1,903
<b>Changes in Proportion and Differences Between</b>	3,208	59
<b>Total</b>	\$15,678	\$2,131

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,686
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	230
<b>Total</b>	\$5,916

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,087

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,078
<b>2024</b>	4,236
<b>2025</b>	(570)
<b>2026</b>	5,803
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$13,547

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,124	\$44,469	\$18,900

# PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

<b>Net Pension Liability as of 2021</b>	<b>\$17,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	535
- Net Difference Between Projected and Actual Investment	28,724
- Change of Assumptions	(862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,347
Pension Expense/Income	5,916
Contributions	(9,087)
Total Activity in FY 2022	26,573
<b>Net Pension Liability as of 2022</b>	<b>\$44,469</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1662000  
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$20,513      Proportionate Share: 0.0000036

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,737	\$11,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245	\$43
Net Difference Between Projected and Actual	1,401	0
Change of Assumptions	1,538	486
Changes in Proportion and Differences Between	0	3,277
<b>Total</b>	<b>\$3,184</b>	<b>\$3,806</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,415)
<b>Total</b>	<b>(\$963)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,255)
2024	(182)
2025	(666)
2026	1,481
2027	0
Thereafter	0
<b>Total</b>	<b>(\$622)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,181	\$11,354	\$4,826

# PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

<b>Net Pension Liability as of 2021</b>	<b>\$4,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135
- Net Difference Between Projected and Actual Investment	7,552
- Change of Assumptions	(267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160
Pension Expense/Income	(963)
Contributions	0
Total Activity in FY 2022	6,617
<b>Net Pension Liability as of 2022</b>	<b>\$11,354</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1663000  
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$67,832      Proportionate Share: 0.0000118

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,106	\$37,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$802	\$142
<b>Net Difference Between Projected and Actual</b>	4,593	0
<b>Change of Assumptions</b>	5,041	1,592
<b>Changes in Proportion and Differences Between</b>	8,566	89
<b>Total</b>	\$19,002	\$1,823

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,758
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,465
<b>Total</b>	\$8,223

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,597

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,323
<b>2024</b>	6,349
<b>2025</b>	649
<b>2026</b>	4,858
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$17,179

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,870	\$37,215	\$15,817

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP, LAPORTE COUNTY - 1663000**

<b>Net Pension Liability as of 2021</b>	<b>\$12,106</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	488
- Net Difference Between Projected and Actual Investment	20,311
- Change of Assumptions	79
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,605
Pension Expense/Income	8,223
Contributions	<span style="color: red;">(7,597)</span>
Total Activity in FY 2022	25,109
<b>Net Pension Liability as of 2022</b>	<b>\$37,215</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1665000  
 Submission Unit Name: CITY OF AUSTIN

Wages: \$778,247      Proportionate Share: 0.0001352

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$191,719	\$426,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,195	\$1,622
<b>Net Difference Between Projected and Actual</b>	52,622	0
<b>Change of Assumptions</b>	57,753	18,243
<b>Changes in Proportion and Differences Between</b>	20,069	22,043
<b>Total</b>	\$139,639	\$41,908

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$54,521
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,184
<b>Total</b>	\$64,705

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,164

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$20,279
<b>2024</b>	35,156
<b>2025</b>	(13,367)
<b>2026</b>	55,663
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$97,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$720,342	\$426,398	\$181,227

# PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

<b>Net Pension Liability as of 2021</b>	<b>\$191,719</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,844
- Net Difference Between Projected and Actual Investment	301,552
- Change of Assumptions	(13,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,396)
Pension Expense/Income	64,705
Contributions	(87,164)
Total Activity in FY 2022	234,679
<b>Net Pension Liability as of 2022</b>	<b>\$426,398</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1666000  
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

**PERF Net Pension Liability - Unaudited**  
**MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1667000  
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$277,960 Proportionate Share: 0.0000483

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$61,319	\$152,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,285	\$579
Net Difference Between Projected and Actual	18,799	0
Change of Assumptions	20,632	6,517
Changes in Proportion and Differences Between	4,508	9,651
<b>Total</b>	<b>\$47,224</b>	<b>\$16,747</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(731)
<b>Total</b>	<b>\$18,746</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,565

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,535
2024	10,301
2025	(3,246)
2026	19,887
2027	0
Thereafter	0
<b>Total</b>	<b>\$30,477</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$257,341	\$152,330	\$64,743

**PERF Net Pension Liability - Unaudited**  
**DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000**

<b>Net Pension Liability as of 2021</b>	<b>\$61,319</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,833
- Net Difference Between Projected and Actual Investment	98,415
- Change of Assumptions	(2,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(462)
Pension Expense/Income	18,746
Contributions	(24,565)
Total Activity in FY 2022	91,011
<b>Net Pension Liability as of 2022</b>	<b>\$152,330</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1668000  
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$31,088      Proportionate Share: 0.0000054

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,237	\$17,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$367	\$65
<b>Net Difference Between Projected and Actual</b>	2,102	0
<b>Change of Assumptions</b>	2,307	729
<b>Changes in Proportion and Differences Between</b>	162	366
<b>Total</b>	\$4,938	\$1,160

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,178
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	305
<b>Total</b>	\$2,483

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,482

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$685
<b>2024</b>	1,237
<b>2025</b>	(369)
<b>2026</b>	2,225
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,778

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,771	\$17,031	\$7,238

# PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

<b>Net Pension Liability as of 2021</b>	<b>\$7,237</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199
- Net Difference Between Projected and Actual Investment	11,499
- Change of Assumptions	(436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(469)
Pension Expense/Income	2,483
Contributions	(3,482)
Total Activity in FY 2022	9,794
<b>Net Pension Liability as of 2022</b>	<b>\$17,031</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1669000  
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,672,771 Proportionate Share: 0.0002907

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$368,437	\$916,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,770	\$3,487
<b>Net Difference Between Projected and Actual</b>	113,145	0
<b>Change of Assumptions</b>	124,179	39,225
<b>Changes in Proportion and Differences Between</b>	55,092	11,500
<b>Total</b>	\$312,186	\$54,212

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$117,228
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	66,239
<b>Total</b>	\$183,467

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,522

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$55,354
<b>2024</b>	95,045
<b>2025</b>	(12,111)
<b>2026</b>	119,686
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$257,974

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,548,843	\$916,819	\$389,665

# PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

<b>Net Pension Liability as of 2021</b>	<b>\$368,437</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,038
- Net Difference Between Projected and Actual Investment	591,527
- Change of Assumptions	(17,614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,514)
Pension Expense/Income	183,467
Contributions	(184,522)
Total Activity in FY 2022	548,382
<b>Net Pension Liability as of 2022</b>	<b>\$916,819</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1670000  
 Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$208,672      Proportionate Share: 0.0000363

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$62,766	\$114,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,469	\$435
Net Difference Between Projected and Actual	14,129	0
Change of Assumptions	15,506	4,898
Changes in Proportion and Differences Between	5,857	24,945
<b>Total</b>	<b>\$37,961</b>	<b>\$30,278</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,587
<b>Total</b>	<b>\$16,225</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,043

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$991
2024	(161)
2025	(8,093)
2026	14,946
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,683</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,406	\$114,484	\$48,658

# PERF Net Pension Liability - Unaudited

## DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

<b>Net Pension Liability as of 2021</b>	<b>\$62,766</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,140
- Net Difference Between Projected and Actual Investment	95,625
- Change of Assumptions	(6,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,363)
Pension Expense/Income	16,225
Contributions	(23,043)
Total Activity in FY 2022	51,718
<b>Net Pension Liability as of 2022</b>	<b>\$114,484</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1671000  
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$34,035      Proportionate Share: 0.0000059

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,501	\$18,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$401	\$71
<b>Net Difference Between Projected and Actual</b>	2,296	0
<b>Change of Assumptions</b>	2,520	796
<b>Changes in Proportion and Differences Between</b>	514	14,670
<b>Total</b>	\$5,731	\$15,537

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,379
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,451)
<b>Total</b>	(\$1,072)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,812

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	(\$4,179)
<b>2024</b>	(3,890)
<b>2025</b>	(4,166)
<b>2026</b>	2,429
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$9,806)

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,435	\$18,608	\$7,909

# PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

<b>Net Pension Liability as of 2021</b>	<b>\$17,501</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80
- Net Difference Between Projected and Actual Investment	25,019
- Change of Assumptions	(3,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,960)
Pension Expense/Income	(1,072)
Contributions	(3,812)
Total Activity in FY 2022	1,107
<b>Net Pension Liability as of 2022</b>	<b>\$18,608</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1672000  
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$61,489      Proportionate Share: 0.0000107

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$13,948	\$33,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$728	\$128
Net Difference Between Projected and Actual	4,165	0
Change of Assumptions	4,571	1,444
Changes in Proportion and Differences Between	349	4,574
<b>Total</b>	<b>\$9,813</b>	<b>\$6,146</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,822)
<b>Total</b>	<b>\$493</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,887

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,944)
2024	1,784
2025	(579)
2026	4,406
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,667</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,009	\$33,746	\$14,343

# PERF Net Pension Liability - Unaudited

## SHERIDAN PUBLIC LIBRARY - 1672000

<b>Net Pension Liability as of 2021</b>	<b>\$13,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	401
- Net Difference Between Projected and Actual Investment	22,275
- Change of Assumptions	(756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,272
Pension Expense/Income	493
Contributions	(6,887)
Total Activity in FY 2022	19,798
<b>Net Pension Liability as of 2022</b>	<b>\$33,746</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1673000  
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$566,551      Proportionate Share: 0.0000984

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$114,084	\$310,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,692	\$1,180
<b>Net Difference Between Projected and Actual</b>	38,299	0
<b>Change of Assumptions</b>	42,034	13,277
<b>Changes in Proportion and Differences Between</b>	43,093	362
<b>Total</b>	\$130,118	\$14,819

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$39,681
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	20,741
<b>Total</b>	\$60,422

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,454

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$37,494
<b>2024</b>	37,024
<b>2025</b>	266
<b>2026</b>	40,515
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$115,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$524,273	\$310,337	\$131,899

# PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

<b>Net Pension Liability as of 2021</b>	<b>\$114,084</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,888
- Net Difference Between Projected and Actual Investment	186,427
- Change of Assumptions	(3,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,973
Pension Expense/Income	60,422
Contributions	(63,454)
Total Activity in FY 2022	196,253
<b>Net Pension Liability as of 2022</b>	<b>\$310,337</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1674000  
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$134,066      Proportionate Share: 0.0000233

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$33,949	\$73,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,585	\$279
<b>Net Difference Between Projected and Actual</b>	9,069	0
<b>Change of Assumptions</b>	9,953	3,144
<b>Changes in Proportion and Differences Between</b>	1,321	5,728
<b>Total</b>	\$21,928	\$9,151

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,396
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,663)
<b>Total</b>	\$6,733

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,015

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,235
<b>2024</b>	4,610
<b>2025</b>	(2,662)
<b>2026</b>	9,594
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$12,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,142	\$73,484	\$31,232

# PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

<b>Net Pension Liability as of 2021</b>	<b>\$33,949</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	823
- Net Difference Between Projected and Actual Investment	53,149
- Change of Assumptions	(2,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,513)
Pension Expense/Income	6,733
Contributions	(15,015)
Total Activity in FY 2022	39,535
<b>Net Pension Liability as of 2022</b>	<b>\$73,484</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1675000  
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$97,934 Proportionate Share: 0.0000170

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$33,686	\$53,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,156	\$204
<b>Net Difference Between Projected and Actual</b>	6,617	0
<b>Change of Assumptions</b>	7,262	2,294
<b>Changes in Proportion and Differences Between</b>	11,404	16,718
<b>Total</b>	\$26,439	\$19,216

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,855
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,342
<b>Total</b>	\$15,197

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,969

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,763
<b>2024</b>	(98)
<b>2025</b>	(5,440)
<b>2026</b>	6,998
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,223

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,576	\$53,615	\$22,787

**PERF Net Pension Liability - Unaudited**  
**LAKE LEMON CONSERVANCY DISTRICT - 1675000**

<b>Net Pension Liability as of 2021</b>	<b>\$33,686</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	473
- Net Difference Between Projected and Actual Investment	50,355
- Change of Assumptions	(4,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,717)
Pension Expense/Income	15,197
Contributions	(10,969)
Total Activity in FY 2022	19,929
<b>Net Pension Liability as of 2022</b>	<b>\$53,615</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1676000  
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$56,909      Proportionate Share: 0.0000099

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,764	\$31,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$673	\$119
<b>Net Difference Between Projected and Actual</b>	3,853	0
<b>Change of Assumptions</b>	4,229	1,336
<b>Changes in Proportion and Differences Between</b>	1,013	432
<b>Total</b>	\$9,768	\$1,887

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,992
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	354
<b>Total</b>	\$4,346

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,374

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,396
<b>2024</b>	2,888
<b>2025</b>	(478)
<b>2026</b>	4,075
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,881

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,747	\$31,223	\$13,270

# PERF Net Pension Liability - Unaudited

## LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

<b>Net Pension Liability as of 2021</b>	<b>\$12,764</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372
- Net Difference Between Projected and Actual Investment	20,426
- Change of Assumptions	(660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	349
Pension Expense/Income	4,346
Contributions	(6,374)
Total Activity in FY 2022	18,459
<b>Net Pension Liability as of 2022</b>	<b>\$31,223</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1677000  
 Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$50,387      Proportionate Share: 0.0000088

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$13,553	\$27,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$598	\$106
Net Difference Between Projected and Actual	3,425	0
Change of Assumptions	3,759	1,187
Changes in Proportion and Differences Between	116	3,260
<b>Total</b>	<b>\$7,898</b>	<b>\$4,553</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,549
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,376)
<b>Total</b>	<b>\$2,173</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,644

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$80)
2024	1,100
2025	(1,298)
2026	3,623
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,345</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,886	\$27,754	\$11,796

# PERF Net Pension Liability - Unaudited

**WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000**

<b>Net Pension Liability as of 2021</b>	<b>\$13,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299
- Net Difference Between Projected and Actual Investment	21,023
- Change of Assumptions	(1,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,449)
Pension Expense/Income	2,173
Contributions	(5,644)
Total Activity in FY 2022	14,201
<b>Net Pension Liability as of 2022</b>	<b>\$27,754</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1678000  
 Submission Unit Name: TOWN OF CARBON

Wages: \$31,371      Proportionate Share: 0.0000055

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$7,632	\$17,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$374	\$66
Net Difference Between Projected and Actual	2,141	0
Change of Assumptions	2,349	742
Changes in Proportion and Differences Between	2,897	4,140
<b>Total</b>	<b>\$7,761</b>	<b>\$4,948</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,239)
<b>Total</b>	<b>\$979</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,887

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$347)
2024	1,698
2025	(802)
2026	2,264
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,813</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,304	\$17,346	\$7,372

# PERF Net Pension Liability - Unaudited

## TOWN OF CARBON - 1678000

<b>Net Pension Liability as of 2021</b>	<b>\$7,632</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199
- Net Difference Between Projected and Actual Investment	12,050
- Change of Assumptions	(518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,109)
Pension Expense/Income	979
Contributions	(1,887)
Total Activity in FY 2022	9,714
<b>Net Pension Liability as of 2022</b>	<b>\$17,346</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1679000  
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$85,194      Proportionate Share: 0.0000148

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$17,369	\$46,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,007	\$178
Net Difference Between Projected and Actual	5,760	0
Change of Assumptions	6,322	1,997
Changes in Proportion and Differences Between	3,315	8,137
<b>Total</b>	<b>\$16,404</b>	<b>\$10,312</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,307)
<b>Total</b>	<b>(\$1,339)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,542

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,252)
2024	2,295
2025	(44)
2026	6,093
2027	0
Thereafter	0
<b>Total</b>	<b>\$6,092</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$78,854	\$46,677	\$19,838

# PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

<b>Net Pension Liability as of 2021</b>	<b>\$17,369</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	582
- Net Difference Between Projected and Actual Investment	28,312
- Change of Assumptions	(511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,806
Pension Expense/Income	(1,339)
Contributions	(9,542)
Total Activity in FY 2022	29,308
<b>Net Pension Liability as of 2022</b>	<b>\$46,677</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1680000  
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$19,754      Proportionate Share: 0.0000034

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,737	\$10,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231	\$41
Net Difference Between Projected and Actual	1,323	0
Change of Assumptions	1,452	459
Changes in Proportion and Differences Between	61	2,280
<b>Total</b>	<b>\$3,067</b>	<b>\$2,780</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,338)
<b>Total</b>	<b>(\$967)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,212

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,471)
2024	656
2025	(297)
2026	1,399
2027	0
Thereafter	0
<b>Total</b>	<b>\$287</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,115	\$10,723	\$4,557

**PERF Net Pension Liability - Unaudited**  
**SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123
- Net Difference Between Projected and Actual Investment	7,474
- Change of Assumptions	(326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,894
Pension Expense/Income	(967)
Contributions	(2,212)
Total Activity in FY 2022	5,986
<b>Net Pension Liability as of 2022</b>	<b>\$10,723</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1681000  
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$64,424      Proportionate Share: 0.0000112

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,791	\$35,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$762	\$134
<b>Net Difference Between Projected and Actual</b>	4,359	0
<b>Change of Assumptions</b>	4,784	1,511
<b>Changes in Proportion and Differences Between</b>	184	26,589
<b>Total</b>	\$10,089	\$28,234

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,517
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(14,541)
<b>Total</b>	(\$10,024)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,215

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$12,264)
<b>2024</b>	(5,496)
<b>2025</b>	(4,996)
<b>2026</b>	4,611
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$18,145)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,673	\$35,323	\$15,013

# PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

<b>Net Pension Liability as of 2021</b>	<b>\$25,791</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261
- Net Difference Between Projected and Actual Investment	37,846
- Change of Assumptions	(3,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,429)
Pension Expense/Income	(10,024)
Contributions	(7,215)
Total Activity in FY 2022	9,532
<b>Net Pension Liability as of 2022</b>	<b>\$35,323</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1682000  
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$20,706      Proportionate Share: 0.0000036

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$4,737	\$11,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$245	\$43
<b>Net Difference Between Projected and Actual</b>	1,401	0
<b>Change of Assumptions</b>	1,538	486
<b>Changes in Proportion and Differences Between</b>	133	160
<b>Total</b>	\$3,317	\$689

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,452
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	118
<b>Total</b>	\$1,570

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,319

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$504
<b>2024</b>	852
<b>2025</b>	(210)
<b>2026</b>	1,482
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,628

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,181	\$11,354	\$4,826

# PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

<b>Net Pension Liability as of 2021</b>	<b>\$4,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135
- Net Difference Between Projected and Actual Investment	7,552
- Change of Assumptions	(267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54)
Pension Expense/Income	1,570
Contributions	(2,319)
Total Activity in FY 2022	6,617
<b>Net Pension Liability as of 2022</b>	<b>\$11,354</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1683000  
 Submission Unit Name: TOWN OF CULVER

Wages: \$981,466      Proportionate Share: 0.0001705

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$222,378	\$537,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,595	\$2,045
<b>Net Difference Between Projected and Actual</b>	66,361	0
<b>Change of Assumptions</b>	72,833	23,006
<b>Changes in Proportion and Differences Between</b>	26,844	622
<b>Total</b>	\$177,633	\$25,673

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$68,756
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	25,899
<b>Total</b>	\$94,655

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,924

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$38,547
<b>2024</b>	52,454
<b>2025</b>	(9,239)
<b>2026</b>	70,198
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$151,960

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$908,420	\$537,728	\$228,545

# PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

<b>Net Pension Liability as of 2021</b>	<b>\$222,378</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,384
- Net Difference Between Projected and Actual Investment	355,099
- Change of Assumptions	(12,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,783)
Pension Expense/Income	94,655
Contributions	(109,924)
Total Activity in FY 2022	315,350
<b>Net Pension Liability as of 2022</b>	<b>\$537,728</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1684000  
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$808,888      Proportionate Share: 0.0001405

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$177,245	\$443,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,555	\$1,685
<b>Net Difference Between Projected and Actual</b>	54,685	0
<b>Change of Assumptions</b>	60,017	18,958
<b>Changes in Proportion and Differences Between</b>	18,301	6,124
<b>Total</b>	\$142,558	\$26,767

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$56,658
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,814
<b>Total</b>	\$66,472

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,596

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$25,784
<b>2024</b>	37,414
<b>2025</b>	(5,253)
<b>2026</b>	57,846
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$115,791

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$748,581	\$443,113	\$188,331

# PERF Net Pension Liability - Unaudited

## TOWN OF FAIRMOUNT - 1684000

<b>Net Pension Liability as of 2021</b>	<b>\$177,245</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,347
- Net Difference Between Projected and Actual Investment	284,821
- Change of Assumptions	(8,283)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,107
Pension Expense/Income	66,472
Contributions	(90,596)
Total Activity in FY 2022	265,868
<b>Net Pension Liability as of 2022</b>	<b>\$443,113</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1685000  
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$303,279      Proportionate Share: 0.0000527

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$74,345	\$166,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,584	\$632
<b>Net Difference Between Projected and Actual</b>	20,512	0
<b>Change of Assumptions</b>	22,512	7,111
<b>Changes in Proportion and Differences Between</b>	10,300	10,250
<b>Total</b>	\$56,908	\$17,993

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$21,252
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,299
<b>Total</b>	\$24,551

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,847

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,219
<b>2024</b>	9,277
<b>2025</b>	(5,279)
<b>2026</b>	21,698
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$38,915

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,784	\$166,207	\$70,641

# PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

<b>Net Pension Liability as of 2021</b>	<b>\$74,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,893
- Net Difference Between Projected and Actual Investment	117,043
- Change of Assumptions	(5,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,482)
Pension Expense/Income	24,551
Contributions	(32,847)
Total Activity in FY 2022	91,862
<b>Net Pension Liability as of 2022</b>	<b>\$166,207</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1686000  
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$578,409 Proportionate Share: 0.0001005

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$135,532	\$316,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,835	\$1,205
Net Difference Between Projected and Actual	39,116	0
Change of Assumptions	42,931	13,561
Changes in Proportion and Differences Between	1,529	17,318
<b>Total</b>	<b>\$90,411</b>	<b>\$32,084</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,528
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,591)
<b>Total</b>	<b>\$33,937</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,782

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,495
2024	19,651
2025	(7,197)
2026	41,378
2027	0
Thereafter	0
<b>Total</b>	<b>\$58,327</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$535,462	\$316,960	\$134,714

# PERF Net Pension Liability - Unaudited

## OWEN COUNTY PUBLIC LIBRARY - 1686000

<b>Net Pension Liability as of 2021</b>	<b>\$135,532</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,700
- Net Difference Between Projected and Actual Investment	215,092
- Change of Assumptions	(8,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,842
Pension Expense/Income	33,937
Contributions	(64,782)
Total Activity in FY 2022	181,428
<b>Net Pension Liability as of 2022</b>	<b>\$316,960</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1687000  
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$519,098      Proportionate Share: 0.0000902

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$111,058	\$284,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,134	\$1,082
<b>Net Difference Between Projected and Actual</b>	35,107	0
<b>Change of Assumptions</b>	38,531	12,171
<b>Changes in Proportion and Differences Between</b>	29,538	317
<b>Total</b>	\$109,310	\$13,570

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,374
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	32,634
<b>Total</b>	\$69,008

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,139

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$33,721
<b>2024</b>	27,187
<b>2025</b>	(2,305)
<b>2026</b>	37,137
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$95,740

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$480,584	\$284,476	\$120,907

# PERF Net Pension Liability - Unaudited

## GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

<b>Net Pension Liability as of 2021</b>	<b>\$111,058</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,471
- Net Difference Between Projected and Actual Investment	179,305
- Change of Assumptions	(4,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,670)
Pension Expense/Income	69,008
Contributions	(58,139)
Total Activity in FY 2022	173,418
<b>Net Pension Liability as of 2022</b>	<b>\$284,476</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1688000  
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,692,889      Proportionate Share: 0.0002942

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$399,097	\$927,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,008	\$3,529
<b>Net Difference Between Projected and Actual</b>	114,507	0
<b>Change of Assumptions</b>	125,674	39,697
<b>Changes in Proportion and Differences Between</b>	9,614	39,808
<b>Total</b>	\$269,803	\$83,034

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$118,639
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,053
<b>Total</b>	\$120,692

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,532

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$28,621
<b>2024</b>	59,030
<b>2025</b>	(22,007)
<b>2026</b>	121,125
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$186,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,567,491	\$927,857	\$394,357

# PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

<b>Net Pension Liability as of 2021</b>	<b>\$399,097</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,798
- Net Difference Between Projected and Actual Investment	632,697
- Change of Assumptions	(25,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,769)
Pension Expense/Income	120,692
Contributions	(189,532)
Total Activity in FY 2022	528,760
<b>Net Pension Liability as of 2022</b>	<b>\$927,857</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1689000  
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$1,766,121 Proportionate Share: 0.0003069

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$390,149	\$967,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,872	\$3,681
Net Difference Between Projected and Actual	119,450	0
Change of Assumptions	131,099	41,410
Changes in Proportion and Differences Between	44,459	1,673
<b>Total</b>	<b>\$315,880</b>	<b>\$46,764</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,091
<b>Total</b>	<b>\$172,851</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,806

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$60,872
2024	94,552
2025	(12,663)
2026	126,355
2027	0
Thereafter	0
<b>Total</b>	<b>\$269,116</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,635,156	\$967,911	\$411,380

**PERF Net Pension Liability - Unaudited**  
**WEST CENTRAL CONSERVANCY DISTRICT - 1689000**

<b>Net Pension Liability as of 2021</b>	<b>\$390,149</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,637
- Net Difference Between Projected and Actual Investment	626,023
- Change of Assumptions	(18,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,020)
Pension Expense/Income	172,851
Contributions	(197,806)
Total Activity in FY 2022	577,762
<b>Net Pension Liability as of 2022</b>	<b>\$967,911</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1690000  
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$84,067      Proportionate Share: 0.0000146

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$21,843	\$46,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$993	\$175
Net Difference Between Projected and Actual	5,683	0
Change of Assumptions	6,237	1,970
Changes in Proportion and Differences Between	2,478	4,830
<b>Total</b>	<b>\$15,391</b>	<b>\$6,975</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(455)
<b>Total</b>	<b>\$5,433</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,416

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$975
2024	3,319
2025	(1,890)
2026	6,012
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,416</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,788	\$46,046	\$19,570

**PERF Net Pension Liability - Unaudited**  
**STARKE COUNTY AIRPORT AUTHORITY - 1690000**

<b>Net Pension Liability as of 2021</b>	<b>\$21,843</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	507
- Net Difference Between Projected and Actual Investment	34,044
- Change of Assumptions	(1,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,551)
Pension Expense/Income	5,433
Contributions	(9,416)
Total Activity in FY 2022	24,203
<b>Net Pension Liability as of 2022</b>	<b>\$46,046</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1691000  
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$531,128      Proportionate Share: 0.0000923

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$125,269	\$291,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,277	\$1,107
<b>Net Difference Between Projected and Actual</b>	35,925	0
<b>Change of Assumptions</b>	39,428	12,454
<b>Changes in Proportion and Differences Between</b>	3,512	6,278
<b>Total</b>	\$85,142	\$19,839

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$37,221
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	309
<b>Total</b>	\$37,530

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,039

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$13,099
<b>2024</b>	21,213
<b>2025</b>	(7,012)
<b>2026</b>	38,003
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$65,303

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$491,772	\$291,099	\$123,722

# PERF Net Pension Liability - Unaudited

## SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

<b>Net Pension Liability as of 2021</b>	<b>\$125,269</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,386
- Net Difference Between Projected and Actual Investment	198,575
- Change of Assumptions	(7,899)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,723)
Pension Expense/Income	37,530
Contributions	(59,039)
Total Activity in FY 2022	165,830
<b>Net Pension Liability as of 2022</b>	<b>\$291,099</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1692000  
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$133,716 Proportionate Share: 0.0000232

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$22,764	\$73,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,578	\$278
<b>Net Difference Between Projected and Actual</b>	9,030	0
<b>Change of Assumptions</b>	9,910	3,130
<b>Changes in Proportion and Differences Between</b>	12,542	1,415
<b>Total</b>	\$33,060	\$4,823

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,356
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,963
<b>Total</b>	\$13,319

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,976

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$7,464
<b>2024</b>	9,532
<b>2025</b>	1,689
<b>2026</b>	9,552
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$28,237

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,609	\$73,169	\$31,098

**PERF Net Pension Liability - Unaudited**  
**LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000**

<b>Net Pension Liability as of 2021</b>	<b>\$22,764</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	976
- Net Difference Between Projected and Actual Investment	38,587
- Change of Assumptions	442
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,057
Pension Expense/Income	13,319
Contributions	<b>(14,976)</b>
Total Activity in FY 2022	50,405
<b>Net Pension Liability as of 2022</b>	<b>\$73,169</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1693000  
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$77,394      Proportionate Share: 0.0000134

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,843	\$42,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$911	\$161
<b>Net Difference Between Projected and Actual</b>	5,215	0
<b>Change of Assumptions</b>	5,724	1,808
<b>Changes in Proportion and Differences Between</b>	1,703	2,246
<b>Total</b>	\$13,553	\$4,215

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,404
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,059)
<b>Total</b>	\$345

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,668

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$294
<b>2024</b>	3,999
<b>2025</b>	(471)
<b>2026</b>	5,516
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$9,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,395	\$42,261	\$17,962

# PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

<b>Net Pension Liability as of 2021</b>	<b>\$16,843</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	510
- Net Difference Between Projected and Actual Investment	27,084
- Change of Assumptions	(773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,920
Pension Expense/Income	345
Contributions	(8,668)
Total Activity in FY 2022	25,418
<b>Net Pension Liability as of 2022</b>	<b>\$42,261</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1694000  
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$156,323      Proportionate Share: 0.0000272

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$38,818	\$85,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,850	\$326
<b>Net Difference Between Projected and Actual</b>	10,587	0
<b>Change of Assumptions</b>	11,619	3,670
<b>Changes in Proportion and Differences Between</b>	5,008	4,542
<b>Total</b>	\$29,064	\$8,538

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,969
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,040
<b>Total</b>	\$19,009

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,508

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$5,728
<b>2024</b>	6,389
<b>2025</b>	(2,791)
<b>2026</b>	11,200
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,526

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$144,921	\$85,784	\$36,460

**PERF Net Pension Liability - Unaudited**  
**RICHLAND TOWNSHIP, MONROE COUNTY - 1694000**

<b>Net Pension Liability as of 2021</b>	<b>\$38,818</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	971
- Net Difference Between Projected and Actual Investment	60,988
- Change of Assumptions	(2,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,637)
Pension Expense/Income	19,009
Contributions	(17,508)
Total Activity in FY 2022	46,966
<b>Net Pension Liability as of 2022</b>	<b>\$85,784</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1695000  
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$383,702      Proportionate Share: 0.0000667

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$88,425	\$210,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,536	\$800
Net Difference Between Projected and Actual	25,961	0
Change of Assumptions	28,492	9,000
Changes in Proportion and Differences Between	993	13,828
<b>Total</b>	<b>\$59,982</b>	<b>\$23,628</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,629)
<b>Total</b>	<b>\$15,268</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,975

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$99)
2024	13,174
2025	(4,182)
2026	27,461
2027	0
Thereafter	0
<b>Total</b>	<b>\$36,354</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$355,376	\$210,361	\$89,407

# PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

<b>Net Pension Liability as of 2021</b>	<b>\$88,425</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,478
- Net Difference Between Projected and Actual Investment	140,773
- Change of Assumptions	(5,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,516
Pension Expense/Income	15,268
Contributions	(42,975)
Total Activity in FY 2022	121,936
<b>Net Pension Liability as of 2022</b>	<b>\$210,361</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1696000  
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$485,854      Proportionate Share: 0.0000844

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$115,268	\$266,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,740	\$1,012
<b>Net Difference Between Projected and Actual</b>	32,850	0
<b>Change of Assumptions</b>	36,053	11,388
<b>Changes in Proportion and Differences Between</b>	7,990	16,340
<b>Total</b>	\$82,633	\$28,740

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,035
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,161
<b>Total</b>	\$40,196

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,168

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$11,043
<b>2024</b>	14,760
<b>2025</b>	(6,659)
<b>2026</b>	34,749
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$53,893

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,681	\$266,183	\$113,133

# PERF Net Pension Liability - Unaudited

## TOWN OF ARCADIA - 1696000

<b>Net Pension Liability as of 2021</b>	<b>\$115,268</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,087
- Net Difference Between Projected and Actual Investment	182,515
- Change of Assumptions	(7,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,290)
Pension Expense/Income	40,196
Contributions	(54,168)
Total Activity in FY 2022	150,915
<b>Net Pension Liability as of 2022</b>	<b>\$266,183</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1697000  
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$13,200 Proportionate Share: 0.0000023

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,158	\$7,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156	\$28
Net Difference Between Projected and Actual	895	0
Change of Assumptions	982	310
Changes in Proportion and Differences Between	36	695
<b>Total</b>	<b>\$2,069</b>	<b>\$1,033</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(524)
<b>Total</b>	<b>\$403</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$236)
2024	513
2025	(186)
2026	945
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,036</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,254	\$7,254	\$3,083

**PERF Net Pension Liability - Unaudited**  
**PLEASANT TOWNSHIP - GRANT COUNTY - 1697000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,158</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83
- Net Difference Between Projected and Actual Investment	4,995
- Change of Assumptions	(208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	301
Pension Expense/Income	403
Contributions	(1,478)
Total Activity in FY 2022	4,096
<b>Net Pension Liability as of 2022</b>	<b>\$7,254</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1698000  
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,632      Proportionate Share: 0.0000029

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,948	\$9,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197	\$35
Net Difference Between Projected and Actual	1,129	0
Change of Assumptions	1,239	391
Changes in Proportion and Differences Between	0	2,890
<b>Total</b>	<b>\$2,565</b>	<b>\$3,316</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,015)
<b>Total</b>	<b>(\$846)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,128)
2024	(231)
2025	(587)
2026	1,195
2027	0
Thereafter	0
<b>Total</b>	<b>(\$751)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,451	\$9,146	\$3,887

**PERF Net Pension Liability - Unaudited**  
**PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	6,255
- Change of Assumptions	(251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66)
Pension Expense/Income	(846)
Contributions	0
Total Activity in FY 2022	5,198
<b>Net Pension Liability as of 2022</b>	<b>\$9,146</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1699000  
 Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$17,000      Proportionate Share: 0.0000030

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,948	\$9,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$204	\$36
<b>Net Difference Between Projected and Actual</b>	1,168	0
<b>Change of Assumptions</b>	1,282	405
<b>Changes in Proportion and Differences Between</b>	24	245
<b>Total</b>	\$2,678	\$686

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,210
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(263)
<b>Total</b>	\$947

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$248
<b>2024</b>	688
<b>2025</b>	(183)
<b>2026</b>	1,239
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,992

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,984	\$9,461	\$4,021

**PERF Net Pension Liability - Unaudited**  
**SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112
- Net Difference Between Projected and Actual Investment	6,294
- Change of Assumptions	(222)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286
Pension Expense/Income	947
Contributions	(1,904)
Total Activity in FY 2022	5,513
<b>Net Pension Liability as of 2022</b>	<b>\$9,461</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1700000  
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$602,464      Proportionate Share: 0.0001047

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$128,032	\$330,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,120	\$1,256
<b>Net Difference Between Projected and Actual</b>	40,751	0
<b>Change of Assumptions</b>	44,725	14,127
<b>Changes in Proportion and Differences Between</b>	30,978	350
<b>Total</b>	\$123,574	\$15,733

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$42,221
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,929
<b>Total</b>	\$56,150

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,474

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$28,880
<b>2024</b>	38,185
<b>2025</b>	(2,332)
<b>2026</b>	43,108
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$107,841

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$557,839	\$330,206	\$140,344

**PERF Net Pension Liability - Unaudited**  
**NORTH DAVIESS COMMUNITY SCHOOLS - 1700000**

<b>Net Pension Liability as of 2021</b>	<b>\$128,032</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,041
- Net Difference Between Projected and Actual Investment	206,989
- Change of Assumptions	(5,045)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,513
Pension Expense/Income	56,150
Contributions	(67,474)
Total Activity in FY 2022	202,174
<b>Net Pension Liability as of 2022</b>	<b>\$330,206</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1701000  
 Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$32,000 Proportionate Share: 0.0000056

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$7,632	\$17,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$381	\$67
Net Difference Between Projected and Actual	2,180	0
Change of Assumptions	2,392	756
Changes in Proportion and Differences Between	68	650
<b>Total</b>	<b>\$5,021</b>	<b>\$1,473</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,258
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(123)
<b>Total</b>	<b>\$2,135</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$472
2024	1,208
2025	(437)
2026	2,305
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,548</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,837	\$17,661	\$7,506

**PERF Net Pension Liability - Unaudited**  
**CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000**

<b>Net Pension Liability as of 2021</b>	<b>\$7,632</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205
- Net Difference Between Projected and Actual Investment	12,089
- Change of Assumptions	(489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(327)
Pension Expense/Income	2,135
Contributions	(3,584)
Total Activity in FY 2022	10,029
<b>Net Pension Liability as of 2022</b>	<b>\$17,661</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1702000  
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$21,040      Proportionate Share: 0.0000037

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$5,000	\$11,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$252	\$44
Net Difference Between Projected and Actual	1,440	0
Change of Assumptions	1,581	499
Changes in Proportion and Differences Between	0	3,715
<b>Total</b>	<b>\$3,273</b>	<b>\$4,258</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,734)
<b>Total</b>	<b>(\$1,242)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$683

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,894)
2024	(13)
2025	(602)
2026	1,524
2027	0
Thereafter	0
<b>Total</b>	<b>(\$985)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,714	\$11,669	\$4,960

**PERF Net Pension Liability - Unaudited**  
**JACKSON TOWNSHIP HARRISON COUNTY - 1702000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,000</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137
- Net Difference Between Projected and Actual Investment	7,932
- Change of Assumptions	(310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	835
Pension Expense/Income	(1,242)
Contributions	(683)
Total Activity in FY 2022	6,669
<b>Net Pension Liability as of 2022</b>	<b>\$11,669</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1703000  
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF LEWISVILLE - 1703000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1704000  
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$151,434 Proportionate Share: 0.0000263

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$29,738	\$82,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,789	\$315
<b>Net Difference Between Projected and Actual</b>	10,236	0
<b>Change of Assumptions</b>	11,235	3,549
<b>Changes in Proportion and Differences Between</b>	12,523	263
<b>Total</b>	\$35,783	\$4,127

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,606
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,437
<b>Total</b>	\$14,043

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,960

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$8,888
<b>2024</b>	11,573
<b>2025</b>	367
<b>2026</b>	10,828
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$31,656

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$140,126	\$82,946	\$35,253

**PERF Net Pension Liability - Unaudited**  
**REGION 8 EDUCATION SERVICE CENTER - 1704000**

<b>Net Pension Liability as of 2021</b>	<b>\$29,738</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,051
- Net Difference Between Projected and Actual Investment	48,848
- Change of Assumptions	(592)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,818
Pension Expense/Income	14,043
Contributions	(16,960)
Total Activity in FY 2022	53,208
<b>Net Pension Liability as of 2022</b>	<b>\$82,946</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1705000  
 Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,112,528      Proportionate Share: 0.0001933

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$235,010	\$609,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,146	\$2,319
<b>Net Difference Between Projected and Actual</b>	75,236	0
<b>Change of Assumptions</b>	82,572	26,082
<b>Changes in Proportion and Differences Between</b>	116,643	654
<b>Total</b>	\$287,597	\$29,055

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$77,950
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	94,366
<b>Total</b>	\$172,316

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,603

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$107,332
<b>2024</b>	75,387
<b>2025</b>	(3,762)
<b>2026</b>	79,585
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$258,542

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,029,898	\$609,636	\$259,106

# PERF Net Pension Liability - Unaudited

## WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

<b>Net Pension Liability as of 2021</b>	<b>\$235,010</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,481
- Net Difference Between Projected and Actual Investment	380,376
- Change of Assumptions	(8,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,010)
Pension Expense/Income	172,316
Contributions	(124,603)
Total Activity in FY 2022	374,626
<b>Net Pension Liability as of 2022</b>	<b>\$609,636</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1706000  
 Submission Unit Name: TOWN OF GREENS FORK

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF GREENS FORK - 1706000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1707000  
 Submission Unit Name: TOWN OF MILTON

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF MILTON - 1707000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1708000  
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF MOUNT SUMMIT - 1708000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1709000  
 Submission Unit Name: TOWN OF ST LEON

Wages: \$45,135      Proportionate Share: 0.0000078

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,790	\$24,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$530	\$94
<b>Net Difference Between Projected and Actual</b>	3,036	0
<b>Change of Assumptions</b>	3,332	1,052
<b>Changes in Proportion and Differences Between</b>	132	967
<b>Total</b>	\$7,030	\$2,113

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,145
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(336)
<b>Total</b>	\$2,809

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,055

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$726
<b>2024</b>	1,640
<b>2025</b>	(659)
<b>2026</b>	3,210
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,917

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,558	\$24,600	\$10,455

# PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

<b>Net Pension Liability as of 2021</b>	<b>\$10,790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282
- Net Difference Between Projected and Actual Investment	17,046
- Change of Assumptions	(723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(549)
Pension Expense/Income	2,809
Contributions	(5,055)
Total Activity in FY 2022	13,810
<b>Net Pension Liability as of 2022</b>	<b>\$24,600</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1710000  
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$71,045      Proportionate Share: 0.0000123

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,448	\$38,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$836	\$148
<b>Net Difference Between Projected and Actual</b>	4,787	0
<b>Change of Assumptions</b>	5,254	1,660
<b>Changes in Proportion and Differences Between</b>	5,017	442
<b>Total</b>	\$15,894	\$2,250

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,960
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,691
<b>Total</b>	\$6,651

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,957

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$6,258
<b>2024</b>	3,141
<b>2025</b>	(818)
<b>2026</b>	5,063
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$13,644

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,534	\$38,792	\$16,487

**PERF Net Pension Liability - Unaudited**  
**OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000**

<b>Net Pension Liability as of 2021</b>	<b>\$16,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	453
- Net Difference Between Projected and Actual Investment	26,143
- Change of Assumptions	(985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,961)
Pension Expense/Income	6,651
Contributions	(7,957)
Total Activity in FY 2022	22,344
<b>Net Pension Liability as of 2022</b>	<b>\$38,792</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1711000  
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$192,059      Proportionate Share: 0.0000334

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$43,686	\$105,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,271	\$401
Net Difference Between Projected and Actual	13,000	0
Change of Assumptions	14,268	4,507
Changes in Proportion and Differences Between	880	1,982
<b>Total</b>	<b>\$30,419</b>	<b>\$6,890</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(747)
<b>Total</b>	<b>\$12,722</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,511

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,788
2024	7,853
2025	(1,861)
2026	13,749
2027	0
Thereafter	0
<b>Total</b>	<b>\$23,529</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$177,954	\$105,338	\$44,771

**PERF Net Pension Liability - Unaudited**  
**CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000**

<b>Net Pension Liability as of 2021</b>	<b>\$43,686</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,248
- Net Difference Between Projected and Actual Investment	69,722
- Change of Assumptions	(2,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,871
Pension Expense/Income	12,722
Contributions	(21,511)
Total Activity in FY 2022	61,652
<b>Net Pension Liability as of 2022</b>	<b>\$105,338</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1712000  
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$73,214      Proportionate Share: 0.0000127

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,369	\$40,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$864	\$152
<b>Net Difference Between Projected and Actual</b>	4,943	0
<b>Change of Assumptions</b>	5,425	1,714
<b>Changes in Proportion and Differences Between</b>	4,200	1,666
<b>Total</b>	\$15,432	\$3,532

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,121
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	803
<b>Total</b>	\$5,924

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,200

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$5,078
<b>2024</b>	2,594
<b>2025</b>	(1,001)
<b>2026</b>	5,229
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,900

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,665	\$40,054	\$17,024

# PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

<b>Net Pension Liability as of 2021</b>	<b>\$17,369</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	465
- Net Difference Between Projected and Actual Investment	27,495
- Change of Assumptions	(1,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,874)
Pension Expense/Income	5,924
Contributions	(8,200)
Total Activity in FY 2022	22,685
<b>Net Pension Liability as of 2022</b>	<b>\$40,054</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1713000  
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$96,460      Proportionate Share: 0.0000168

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$23,027	\$52,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,143	\$202
<b>Net Difference Between Projected and Actual</b>	6,539	0
<b>Change of Assumptions</b>	7,176	2,267
<b>Changes in Proportion and Differences Between</b>	235	1,907
<b>Total</b>	\$15,093	\$4,376

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,775
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,144)
<b>Total</b>	\$5,631

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,804

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,448
<b>2024</b>	3,707
<b>2025</b>	(1,354)
<b>2026</b>	6,916
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$10,717

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$89,510	\$52,984	\$22,519

**PERF Net Pension Liability - Unaudited**  
**MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000**

<b>Net Pension Liability as of 2021</b>	<b>\$23,027</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	613
- Net Difference Between Projected and Actual Investment	36,438
- Change of Assumptions	(1,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(419)
Pension Expense/Income	5,631
Contributions	(10,804)
Total Activity in FY 2022	29,957
<b>Net Pension Liability as of 2022</b>	<b>\$52,984</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1714000  
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$328,294      Proportionate Share: 0.0000570

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$73,687	\$179,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,876	\$684
Net Difference Between Projected and Actual	22,185	0
Change of Assumptions	24,349	7,691
Changes in Proportion and Differences Between	3,719	6,004
<b>Total</b>	<b>\$54,129</b>	<b>\$14,379</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,746)
<b>Total</b>	<b>\$21,240</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,769

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,469
2024	12,641
2025	(2,827)
2026	23,467
2027	0
Thereafter	0
<b>Total</b>	<b>\$39,750</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$303,695	\$179,768	\$76,405

**PERF Net Pension Liability - Unaudited**  
**PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000**

<b>Net Pension Liability as of 2021</b>	<b>\$73,687</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,143
- Net Difference Between Projected and Actual Investment	117,861
- Change of Assumptions	(3,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,461
Pension Expense/Income	21,240
Contributions	(36,769)
Total Activity in FY 2022	106,081
<b>Net Pension Liability as of 2022</b>	<b>\$179,768</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1715000  
 Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$24,990 Proportionate Share: 0.0000043

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,921	\$13,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$292	\$52
<b>Net Difference Between Projected and Actual</b>	1,674	0
<b>Change of Assumptions</b>	1,837	580
<b>Changes in Proportion and Differences Between</b>	335	409
<b>Total</b>	\$4,138	\$1,041

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,734
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	605
<b>Total</b>	\$2,339

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,799

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$720
<b>2024</b>	959
<b>2025</b>	(351)
<b>2026</b>	1,769
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$3,097

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,910	\$13,561	\$5,764

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP - MARSHALL COUNTY - 1715000**

<b>Net Pension Liability as of 2021</b>	<b>\$5,921</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155
- Net Difference Between Projected and Actual Investment	9,362
- Change of Assumptions	(391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,026)
Pension Expense/Income	2,339
Contributions	(2,799)
Total Activity in FY 2022	7,640
<b>Net Pension Liability as of 2022</b>	<b>\$13,561</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1716000  
 Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$234,003      Proportionate Share: 0.0000407

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$61,450	\$128,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,768	\$488
Net Difference Between Projected and Actual	15,841	0
Change of Assumptions	17,386	5,492
Changes in Proportion and Differences Between	4,465	26,553
<b>Total</b>	<b>\$40,460</b>	<b>\$32,533</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,058
<b>Total</b>	<b>\$17,471</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,208

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$11,188)
2024	7,851
2025	(5,494)
2026	16,758
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,927</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,849	\$128,361	\$54,556

# PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

<b>Net Pension Liability as of 2021</b>	<b>\$61,450</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,405
- Net Difference Between Projected and Actual Investment	95,628
- Change of Assumptions	(5,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,172)
Pension Expense/Income	17,471
Contributions	(26,208)
Total Activity in FY 2022	66,911
<b>Net Pension Liability as of 2022</b>	<b>\$128,361</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$15,000      Proportionate Share: 0.0000026

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,421	\$8,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177	\$31
Net Difference Between Projected and Actual	1,012	0
Change of Assumptions	1,111	351
Changes in Proportion and Differences Between	124	2
<b>Total</b>	<b>\$2,424</b>	<b>\$384</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56)
<b>Total</b>	<b>\$992</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$455
2024	667
2025	(152)
2026	1,070
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,040</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,853	\$8,200	\$3,485

**PERF Net Pension Liability - Unaudited**  
**BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,421</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97
- Net Difference Between Projected and Actual Investment	5,454
- Change of Assumptions	(193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109
Pension Expense/Income	992
Contributions	(1,680)
Total Activity in FY 2022	4,779
<b>Net Pension Liability as of 2022</b>	<b>\$8,200</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1718000  
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$34,489      Proportionate Share: 0.0000060

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,290	\$18,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408	\$72
Net Difference Between Projected and Actual	2,335	0
Change of Assumptions	2,563	810
Changes in Proportion and Differences Between	89	617
<b>Total</b>	<b>\$5,395</b>	<b>\$1,499</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(98)
<b>Total</b>	<b>\$2,322</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,863

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$625
2024	1,309
2025	(508)
2026	2,470
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,968	\$18,923	\$8,043

**PERF Net Pension Liability - Unaudited**  
**BEAVER TOWNSHIP - NEWTON COUNTY - 1718000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218
- Net Difference Between Projected and Actual Investment	13,099
- Change of Assumptions	(555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(588)
Pension Expense/Income	2,322
Contributions	(3,863)
Total Activity in FY 2022	10,633
<b>Net Pension Liability as of 2022</b>	<b>\$18,923</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1719000  
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	7,836
<b>Total</b>	<b>\$0</b>	<b>\$7,836</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,187)
<b>Total</b>	<b>(\$6,187)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,514)
2024	(2,320)
2025	0
2026	(2)
2027	0
Thereafter	0
<b>Total</b>	<b>(\$7,836)</b>

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

**PERF Net Pension Liability - Unaudited**  
**CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,187
Pension Expense/Income	(6,187)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1720000  
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$48,934      Proportionate Share: 0.0000085

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$11,185	\$26,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578	\$102
Net Difference Between Projected and Actual	3,308	0
Change of Assumptions	3,631	1,147
Changes in Proportion and Differences Between	126	22
<b>Total</b>	<b>\$7,643</b>	<b>\$1,271</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,911)
<b>Total</b>	<b>\$517</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,481

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,197
2024	2,173
2025	(498)
2026	3,500
2027	0
Thereafter	0
<b>Total</b>	<b>\$6,372</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,288	\$26,808	\$11,394

**PERF Net Pension Liability - Unaudited**  
**HELT TOWNSHIP-VERMILLION COUNTY - 1720000**

<b>Net Pension Liability as of 2021</b>	<b>\$11,185</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	316
- Net Difference Between Projected and Actual Investment	17,830
- Change of Assumptions	(630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,071
Pension Expense/Income	517
Contributions	(5,481)
Total Activity in FY 2022	15,623
<b>Net Pension Liability as of 2022</b>	<b>\$26,808</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1721000  
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$14,000      Proportionate Share: 0.0000024

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,158	\$7,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$163	\$29
<b>Net Difference Between Projected and Actual</b>	934	0
<b>Change of Assumptions</b>	1,025	324
<b>Changes in Proportion and Differences Between</b>	54	104
<b>Total</b>	\$2,176	\$457

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$968
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(83)
<b>Total</b>	\$885

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$253
<b>2024</b>	612
<b>2025</b>	(136)
<b>2026</b>	990
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,719

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,787	\$7,569	\$3,217

# PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

<b>Net Pension Liability as of 2021</b>	<b>\$3,158</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89
- Net Difference Between Projected and Actual Investment	5,034
- Change of Assumptions	(179)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150
Pension Expense/Income	885
Contributions	(1,568)
Total Activity in FY 2022	4,411
<b>Net Pension Liability as of 2022</b>	<b>\$7,569</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1723000  
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$28,833      Proportionate Share: 0.0000050

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,579	\$15,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$340	\$60
Net Difference Between Projected and Actual	1,946	0
Change of Assumptions	2,136	675
Changes in Proportion and Differences Between	643	2,003
<b>Total</b>	<b>\$5,065</b>	<b>\$2,738</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(746)
<b>Total</b>	<b>\$1,270</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,088

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$245)
2024	1,028
2025	(515)
2026	2,059
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,327</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,640	\$15,769	\$6,702

# PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

<b>Net Pension Liability as of 2021</b>	<b>\$6,579</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	186
- Net Difference Between Projected and Actual Investment	10,489
- Change of Assumptions	(370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(297)
Pension Expense/Income	1,270
Contributions	(2,088)
Total Activity in FY 2022	9,190
<b>Net Pension Liability as of 2022</b>	<b>\$15,769</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1724000  
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$182,657      Proportionate Share: 0.0000317

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$24,738	\$99,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,156	\$380
<b>Net Difference Between Projected and Actual</b>	12,338	0
<b>Change of Assumptions</b>	13,541	4,277
<b>Changes in Proportion and Differences Between</b>	25,564	6,519
<b>Total</b>	\$53,599	\$11,176

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,783
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,467
<b>Total</b>	\$19,250

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,457

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,231
<b>2024</b>	14,333
<b>2025</b>	4,807
<b>2026</b>	13,052
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$42,423

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$168,897	\$99,976	\$42,492

# PERF Net Pension Liability - Unaudited

## BROWN COUNTY PUBLIC LIBRARY - 1724000

<b>Net Pension Liability as of 2021</b>	<b>\$24,738</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,424
- Net Difference Between Projected and Actual Investment	44,458
- Change of Assumptions	2,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,185
Pension Expense/Income	19,250
Contributions	(20,457)
Total Activity in FY 2022	75,238
<b>Net Pension Liability as of 2022</b>	<b>\$99,976</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1725000  
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

## CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1726000  
 Submission Unit Name: INDPLS AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

INDPLS AIRPORT AUTHORITY - 1726000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1727000  
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,237)	\$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	3,284	5,675
<b>Total</b>	<b>\$3,284</b>	<b>\$5,675</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,717)
<b>Total</b>	<b>(\$3,717)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,240)
2024	(29)
2025	878
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,391)</b>

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

**PERF Net Pension Liability - Unaudited**  
**UNION TOWNSHIP - MARSHALL COUNTY - 1727000**

<b>Net Pension Liability as of 2021</b>	<b>(\$2,237)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	(2,904)
- Change of Assumptions	623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,203
Pension Expense/Income	(3,717)
Contributions	0
Total Activity in FY 2022	2,237
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1728000  
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,082
<b>Total</b>	\$9,082

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**CLINTON TOWNSHIP-VERMILLION COUNTY - 1728000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	(9,082)
Pension Expense/Income	9,082
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1729000  
 Submission Unit Name: TOWN OF DUGGER

Wages: \$38,860      Proportionate Share: 0.0000068

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$21,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$462	\$82
<b>Net Difference Between Projected and Actual</b>	2,647	0
<b>Change of Assumptions</b>	2,905	918
<b>Changes in Proportion and Differences Between</b>	67,627	11,108
<b>Total</b>	\$73,641	\$12,108

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,742
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	29,271
<b>Total</b>	\$32,013

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,352

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$29,497
<b>2024</b>	26,131
<b>2025</b>	3,106
<b>2026</b>	2,799
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,533

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,230	\$21,446	\$9,115

# PERF Net Pension Liability - Unaudited

## TOWN OF DUGGER - 1729000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	380
- Net Difference Between Projected and Actual Investment	2,647
- Change of Assumptions	1,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,229)
Pension Expense/Income	32,013
Contributions	(4,352)
Total Activity in FY 2022	21,446
<b>Net Pension Liability as of 2022</b>	<b>\$21,446</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1731000  
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$687,916      Proportionate Share: 0.0001195

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$179,876	\$376,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,127	\$1,433
<b>Net Difference Between Projected and Actual</b>	46,511	0
<b>Change of Assumptions</b>	51,047	16,124
<b>Changes in Proportion and Differences Between</b>	4,132	51,444
<b>Total</b>	\$109,817	\$69,001

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$48,190
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,460)
<b>Total</b>	\$37,730

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,047

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$2,780)
<b>2024</b>	10,297
<b>2025</b>	(15,901)
<b>2026</b>	49,200
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$40,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$636,693	\$376,883	\$160,182

# PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

<b>Net Pension Liability as of 2021</b>	<b>\$179,876</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,134
- Net Difference Between Projected and Actual Investment	280,064
- Change of Assumptions	(15,152)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,722)
Pension Expense/Income	37,730
Contributions	(77,047)
Total Activity in FY 2022	197,007
<b>Net Pension Liability as of 2022</b>	<b>\$376,883</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1732000  
 Submission Unit Name: TOWN OF ORLAND

Wages: \$100,124      Proportionate Share: 0.0000174

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$23,159	\$54,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,183	\$209
<b>Net Difference Between Projected and Actual</b>	6,772	0
<b>Change of Assumptions</b>	7,433	2,348
<b>Changes in Proportion and Differences Between</b>	5,326	448
<b>Total</b>	\$20,714	\$3,005

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,017
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,054
<b>Total</b>	\$10,071

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,214

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$5,199
<b>2024</b>	6,471
<b>2025</b>	(1,124)
<b>2026</b>	7,163
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$17,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,707	\$54,877	\$23,324

# PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

<b>Net Pension Liability as of 2021</b>	<b>\$23,159</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	644
- Net Difference Between Projected and Actual Investment	36,842
- Change of Assumptions	(1,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,263)
Pension Expense/Income	10,071
Contributions	(11,214)
Total Activity in FY 2022	31,718
<b>Net Pension Liability as of 2022</b>	<b>\$54,877</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1733000  
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$802,137      Proportionate Share: 0.0001394

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$185,271	\$439,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,480	\$1,672
<b>Net Difference Between Projected and Actual</b>	54,257	0
<b>Change of Assumptions</b>	59,548	18,809
<b>Changes in Proportion and Differences Between</b>	12,634	11,142
<b>Total</b>	\$135,919	\$31,623

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$56,214
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,166)
<b>Total</b>	\$51,048

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,839

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$16,483
<b>2024</b>	39,335
<b>2025</b>	(8,917)
<b>2026</b>	57,395
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$104,296

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$742,720	\$439,644	\$186,857

# PERF Net Pension Liability - Unaudited

## TOWN OF PRINCE'S LAKES - 1733000

<b>Net Pension Liability as of 2021</b>	<b>\$185,271</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,170
- Net Difference Between Projected and Actual Investment	294,815
- Change of Assumptions	(10,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,018
Pension Expense/Income	51,048
Contributions	(89,839)
Total Activity in FY 2022	254,373
<b>Net Pension Liability as of 2022</b>	<b>\$439,644</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1734000  
 Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$212,488      Proportionate Share: 0.0000369

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$53,555	\$116,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,509	\$443
Net Difference Between Projected and Actual	14,362	0
Change of Assumptions	15,763	4,979
Changes in Proportion and Differences Between	1,214	9,849
<b>Total</b>	<b>\$33,848</b>	<b>\$15,271</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,600)
<b>Total</b>	<b>\$10,280</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,799

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$503
2024	7,011
2025	(4,129)
2026	15,192
2027	0
Thereafter	0
<b>Total</b>	<b>\$18,577</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,602	\$116,376	\$49,462

# PERF Net Pension Liability - Unaudited

## YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

<b>Net Pension Liability as of 2021</b>	<b>\$53,555</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,303
- Net Difference Between Projected and Actual Investment	83,898
- Change of Assumptions	(4,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,735)
Pension Expense/Income	10,280
Contributions	(23,799)
Total Activity in FY 2022	62,821
<b>Net Pension Liability as of 2022</b>	<b>\$116,376</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1735000  
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$331,448      Proportionate Share: 0.0000576

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$76,188	\$181,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,917	\$691
<b>Net Difference Between Projected and Actual</b>	22,419	0
<b>Change of Assumptions</b>	24,605	7,772
<b>Changes in Proportion and Differences Between</b>	4,109	797
<b>Total</b>	\$55,050	\$9,260

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$23,228
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,951
<b>Total</b>	\$28,179

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,122

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$10,708
<b>2024</b>	14,909
<b>2025</b>	(3,540)
<b>2026</b>	23,713
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$45,790

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$306,891	\$181,661	\$77,209

# PERF Net Pension Liability - Unaudited

## TOWN OF ANDREWS - 1735000

<b>Net Pension Liability as of 2021</b>	<b>\$76,188</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,141
- Net Difference Between Projected and Actual Investment	121,342
- Change of Assumptions	(4,377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,690)
Pension Expense/Income	28,179
Contributions	(37,122)
Total Activity in FY 2022	105,473
<b>Net Pension Liability as of 2022</b>	<b>\$181,661</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1736000  
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$49,750      Proportionate Share: 0.0000086

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,448	\$27,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$585	\$103
<b>Net Difference Between Projected and Actual</b>	3,347	0
<b>Change of Assumptions</b>	3,674	1,160
<b>Changes in Proportion and Differences Between</b>	556	232
<b>Total</b>	\$8,162	\$1,495

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,468
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	426
<b>Total</b>	\$3,894

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,572

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,405
<b>2024</b>	2,271
<b>2025</b>	(550)
<b>2026</b>	3,541
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,667

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,821	\$27,123	\$11,528

# PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

<b>Net Pension Liability as of 2021</b>	<b>\$11,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319
- Net Difference Between Projected and Actual Investment	18,211
- Change of Assumptions	(673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(504)
Pension Expense/Income	3,894
Contributions	(5,572)
Total Activity in FY 2022	15,675
<b>Net Pension Liability as of 2022</b>	<b>\$27,123</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1737000  
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**PLEASANT TOWNSHIP - JOHNSON COUNTY - 1737000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1738000  
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$1,301,582      Proportionate Share: 0.0002262

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$267,643	\$713,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,383	\$2,713
<b>Net Difference Between Projected and Actual</b>	88,041	0
<b>Change of Assumptions</b>	96,626	30,522
<b>Changes in Proportion and Differences Between</b>	107,073	867
<b>Total</b>	\$307,123	\$34,102

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$91,217
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	58,946
<b>Total</b>	\$150,163

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,777

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$83,832
<b>2024</b>	97,578
<b>2025</b>	(1,519)
<b>2026</b>	93,130
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$273,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,205,188	\$713,397	\$303,207

**PERF Net Pension Liability - Unaudited**  
**CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000**

<b>Net Pension Liability as of 2021</b>	<b>\$267,643</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,860
- Net Difference Between Projected and Actual Investment	435,552
- Change of Assumptions	(8,404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,360
Pension Expense/Income	150,163
Contributions	(145,777)
Total Activity in FY 2022	445,754
<b>Net Pension Liability as of 2022</b>	<b>\$713,397</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1739000  
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$496,944      Proportionate Share: 0.0000863

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$100,662	\$272,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,869	\$1,035
<b>Net Difference Between Projected and Actual</b>	33,589	0
<b>Change of Assumptions</b>	36,865	11,645
<b>Changes in Proportion and Differences Between</b>	41,339	300
<b>Total</b>	\$117,662	\$12,980

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,801
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	28,979
<b>Total</b>	\$63,780

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,658

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$34,033
<b>2024</b>	35,121
<b>2025</b>	(3)
<b>2026</b>	35,531
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$104,682

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$459,804	\$272,176	\$115,680

**PERF Net Pension Liability - Unaudited**  
**TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000**

<b>Net Pension Liability as of 2021</b>	<b>\$100,662</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,401
- Net Difference Between Projected and Actual Investment	164,290
- Change of Assumptions	(2,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,496)
Pension Expense/Income	63,780
Contributions	(55,658)
Total Activity in FY 2022	171,514
<b>Net Pension Liability as of 2022</b>	<b>\$272,176</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1740000  
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

COMMUNITY MONTESSORI SCHOOL - 1740000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1741000  
 Submission Unit Name: FLANNER HOUSE ELEMENTARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## FLANNER HOUSE ELEMENTARY - 1741000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1742000  
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$1,648,624      Proportionate Share: 0.0002865

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$289,092	\$903,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,484	\$3,436
<b>Net Difference Between Projected and Actual</b>	111,510	0
<b>Change of Assumptions</b>	122,384	38,658
<b>Changes in Proportion and Differences Between</b>	398,307	891
<b>Total</b>	\$651,685	\$42,985

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$115,534
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	191,977
<b>Total</b>	\$307,511

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,642

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$238,396
<b>2024</b>	234,680
<b>2025</b>	17,667
<b>2026</b>	117,957
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$608,700

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,526,465	\$903,573	\$384,035

# PERF Net Pension Liability - Unaudited

## OPTIONS CHARTER SCHOOL-CARMEL - 1742000

<b>Net Pension Liability as of 2021</b>	<b>\$289,092</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,932
- Net Difference Between Projected and Actual Investment	486,869
- Change of Assumptions	3,246
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,435)
Pension Expense/Income	307,511
Contributions	(184,642)
Total Activity in FY 2022	614,481
<b>Net Pension Liability as of 2022</b>	<b>\$903,573</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1743000  
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$1,845,222      Proportionate Share: 0.0003206

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$267,249	\$1,011,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$21,803	\$3,845
<b>Net Difference Between Projected and Actual</b>	124,783	0
<b>Change of Assumptions</b>	136,951	43,259
<b>Changes in Proportion and Differences Between</b>	399,178	770
<b>Total</b>	\$682,715	\$47,874

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$129,285
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	172,822
<b>Total</b>	\$302,107

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,665

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$237,014
<b>2024</b>	223,971
<b>2025</b>	41,861
<b>2026</b>	131,995
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$634,841

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,708,149	\$1,011,119	\$429,744

# PERF Net Pension Liability - Unaudited

## CHRISTEL HOUSE ACADEMY - 1743000

<b>Net Pension Liability as of 2021</b>	<b>\$267,249</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,153
- Net Difference Between Projected and Actual Investment	471,781
- Change of Assumptions	19,293
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143,201
Pension Expense/Income	302,107
Contributions	(206,665)
Total Activity in FY 2022	743,870
<b>Net Pension Liability as of 2022</b>	<b>\$1,011,119</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1744000  
 Submission Unit Name: THE NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

THE NEW COMMUNITY SCHOOL - 1744000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1745000  
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$231,963      Proportionate Share: 0.0000403

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$57,634	\$127,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,741	\$483
Net Difference Between Projected and Actual	15,685	0
Change of Assumptions	17,215	5,438
Changes in Proportion and Differences Between	23,387	7,048
<b>Total</b>	<b>\$59,028</b>	<b>\$12,969</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,251
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,942
<b>Total</b>	<b>\$28,193</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,980

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$17,658
2024	15,985
2025	(4,175)
2026	16,591
2027	0
Thereafter	0
<b>Total</b>	<b>\$46,059</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$214,717	\$127,099	\$54,020

# PERF Net Pension Liability - Unaudited

## SIGNATURE SCHOOL - 1745000

<b>Net Pension Liability as of 2021</b>	<b>\$57,634</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,438
- Net Difference Between Projected and Actual Investment	90,518
- Change of Assumptions	(4,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,437)
Pension Expense/Income	28,193
Contributions	(25,980)
Total Activity in FY 2022	69,465
<b>Net Pension Liability as of 2022</b>	<b>\$127,099</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1746000  
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 1746000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1747000  
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$49,342      Proportionate Share: 0.0000086

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$18,422	\$27,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$585	\$103
Net Difference Between Projected and Actual	3,347	0
Change of Assumptions	3,674	1,160
Changes in Proportion and Differences Between	124	12,441
<b>Total</b>	<b>\$7,730</b>	<b>\$13,704</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,659)
<b>Total</b>	<b>(\$11,191)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,526

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,503)
2024	(1,713)
2025	(3,299)
2026	3,541
2027	0
Thereafter	0
<b>Total</b>	<b>(\$5,974)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,821	\$27,123	\$11,528

# PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

<b>Net Pension Liability as of 2021</b>	<b>\$18,422</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	220
- Net Difference Between Projected and Actual Investment	27,266
- Change of Assumptions	(2,614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	546
Pension Expense/Income	(11,191)
Contributions	(5,526)
Total Activity in FY 2022	8,701
<b>Net Pension Liability as of 2022</b>	<b>\$27,123</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1748000  
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$80,103      Proportionate Share: 0.0000139

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$22,764	\$43,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$945	\$167
<b>Net Difference Between Projected and Actual</b>	5,410	0
<b>Change of Assumptions</b>	5,938	1,876
<b>Changes in Proportion and Differences Between</b>	228	9,254
<b>Total</b>	\$12,521	\$11,297

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,605
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,434)
<b>Total</b>	(\$1,829)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,971

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$2,985)
<b>2024</b>	1,058
<b>2025</b>	(2,572)
<b>2026</b>	5,723
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,059	\$43,838	\$18,632

**PERF Net Pension Liability - Unaudited**  
**ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000**

<b>Net Pension Liability as of 2021</b>	<b>\$22,764</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	454
- Net Difference Between Projected and Actual Investment	34,967
- Change of Assumptions	(2,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,271)
Pension Expense/Income	(1,829)
Contributions	(8,971)
Total Activity in FY 2022	21,074
<b>Net Pension Liability as of 2022</b>	<b>\$43,838</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1749000

Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$78,010      Proportionate Share: 0.0000136

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,369	\$42,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$925	\$163
<b>Net Difference Between Projected and Actual</b>	5,293	0
<b>Change of Assumptions</b>	5,810	1,835
<b>Changes in Proportion and Differences Between</b>	3,695	8,254
<b>Total</b>	\$15,723	\$10,252

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,484
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	499
<b>Total</b>	\$5,983

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,429

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$433
<b>2024</b>	1,272
<b>2025</b>	(1,833)
<b>2026</b>	5,599
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,471

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,460	\$42,892	\$18,230

**PERF Net Pension Liability - Unaudited**  
**CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000**

<b>Net Pension Liability as of 2021</b>	<b>\$17,369</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	515
- Net Difference Between Projected and Actual Investment	27,845
- Change of Assumptions	(861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,530)
Pension Expense/Income	5,983
Contributions	(2,429)
Total Activity in FY 2022	25,523
<b>Net Pension Liability as of 2022</b>	<b>\$42,892</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1750000  
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$138,185      Proportionate Share: 0.0000240

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$31,712	\$75,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,632	\$288
<b>Net Difference Between Projected and Actual</b>	9,341	0
<b>Change of Assumptions</b>	10,252	3,238
<b>Changes in Proportion and Differences Between</b>	491	8,673
<b>Total</b>	\$21,716	\$12,199

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,678
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,523)
<b>Total</b>	\$4,155

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,020

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$805)
<b>2024</b>	2,969
<b>2025</b>	(2,527)
<b>2026</b>	9,880
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$9,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,871	\$75,692	\$32,170

**PERF Net Pension Liability - Unaudited**  
**LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000**

<b>Net Pension Liability as of 2021</b>	<b>\$31,712</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	892
- Net Difference Between Projected and Actual Investment	50,516
- Change of Assumptions	(1,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251
Pension Expense/Income	4,155
Contributions	(10,020)
Total Activity in FY 2022	43,980
<b>Net Pension Liability as of 2022</b>	<b>\$75,692</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1751000  
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$59,992      Proportionate Share: 0.0000104

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$13,948	\$32,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$707	\$125
<b>Net Difference Between Projected and Actual</b>	4,048	0
<b>Change of Assumptions</b>	4,443	1,403
<b>Changes in Proportion and Differences Between</b>	169	505
<b>Total</b>	\$9,367	\$2,033

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,194
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4)
<b>Total</b>	\$4,190

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,719

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,246
<b>2024</b>	2,515
<b>2025</b>	(709)
<b>2026</b>	4,282
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,334

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,411	\$32,800	\$13,941

# PERF Net Pension Liability - Unaudited

## MILFORD PUBLIC LIBRARY - 1751000

<b>Net Pension Liability as of 2021</b>	<b>\$13,948</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383
- Net Difference Between Projected and Actual Investment	22,158
- Change of Assumptions	(843)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(317)
Pension Expense/Income	4,190
Contributions	(6,719)
Total Activity in FY 2022	18,852
<b>Net Pension Liability as of 2022</b>	<b>\$32,800</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1752000  
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$464,383      Proportionate Share: 0.0000807

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$106,320	\$254,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,488	\$968
<b>Net Difference Between Projected and Actual</b>	31,410	0
<b>Change of Assumptions</b>	34,473	10,889
<b>Changes in Proportion and Differences Between</b>	9,704	504
<b>Total</b>	\$81,075	\$12,361

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$32,543
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,184
<b>Total</b>	\$42,727

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,808

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$19,588
<b>2024</b>	20,733
<b>2025</b>	(4,833)
<b>2026</b>	33,226
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$68,714

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$429,968	\$254,514	\$108,173

# PERF Net Pension Liability - Unaudited

## MITCHELL COMMUNITY SCHOOLS - 1752000

<b>Net Pension Liability as of 2021</b>	<b>\$106,320</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,007
- Net Difference Between Projected and Actual Investment	169,457
- Change of Assumptions	(6,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,175)
Pension Expense/Income	42,727
Contributions	(51,808)
Total Activity in FY 2022	148,194
<b>Net Pension Liability as of 2022</b>	<b>\$254,514</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1754000  
 Submission Unit Name: PAOLI PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## PAOLI PUBLIC LIBRARY - 1754000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1755000  
 Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$2,046,516      Proportionate Share: 0.0003556

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$202,377	\$1,121,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$24,184	\$4,265
<b>Net Difference Between Projected and Actual</b>	138,405	0
<b>Change of Assumptions</b>	151,902	47,982
<b>Changes in Proportion and Differences Between</b>	566,645	10,384
<b>Total</b>	\$881,136	\$62,631

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$143,399
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	276,897
<b>Total</b>	\$420,296

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,210

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$312,455
<b>2024</b>	276,300
<b>2025</b>	83,343
<b>2026</b>	146,407
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$818,505

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,894,629	\$1,121,503	\$476,659

# PERF Net Pension Liability - Unaudited

## PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

<b>Net Pension Liability as of 2021</b>	<b>\$202,377</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,038
- Net Difference Between Projected and Actual Investment	401,174
- Change of Assumptions	47,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	262,247
Pension Expense/Income	420,296
Contributions	(229,210)
Total Activity in FY 2022	919,126
<b>Net Pension Liability as of 2022</b>	<b>\$1,121,503</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1756000  
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1757000  
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$95,443      Proportionate Share: 0.0000166

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$21,843	\$52,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,129	\$199
<b>Net Difference Between Projected and Actual</b>	6,461	0
<b>Change of Assumptions</b>	7,091	2,240
<b>Changes in Proportion and Differences Between</b>	326	5,146
<b>Total</b>	\$15,007	\$7,585

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,694
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,930)
<b>Total</b>	\$1,764

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,562

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$1,148)
<b>2024</b>	3,131
<b>2025</b>	(1,395)
<b>2026</b>	6,834
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,422

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,444	\$52,354	\$22,251

# PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

<b>Net Pension Liability as of 2021</b>	<b>\$21,843</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	619
- Net Difference Between Projected and Actual Investment	34,822
- Change of Assumptions	(1,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,098
Pension Expense/Income	1,764
Contributions	(8,562)
Total Activity in FY 2022	30,511
<b>Net Pension Liability as of 2022</b>	<b>\$52,354</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1758000  
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$132,043      Proportionate Share: 0.0000229

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$27,896	\$72,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,557	\$275
<b>Net Difference Between Projected and Actual</b>	8,913	0
<b>Change of Assumptions</b>	9,782	3,090
<b>Changes in Proportion and Differences Between</b>	3,810	719
<b>Total</b>	\$24,062	\$4,084

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,235
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	559
<b>Total</b>	\$9,794

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,789

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,248
<b>2024</b>	6,764
<b>2025</b>	(461)
<b>2026</b>	9,427
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$19,978

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,011	\$72,223	\$30,696

# PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

<b>Net Pension Liability as of 2021</b>	<b>\$27,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	885
- Net Difference Between Projected and Actual Investment	45,133
- Change of Assumptions	(1,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,378
Pension Expense/Income	9,794
Contributions	(14,789)
Total Activity in FY 2022	44,327
<b>Net Pension Liability as of 2022</b>	<b>\$72,223</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1759000  
 Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Wages: \$39,304      Proportionate Share: 0.0000068

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$9,079	\$21,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$462	\$82
<b>Net Difference Between Projected and Actual</b>	2,647	0
<b>Change of Assumptions</b>	2,905	918
<b>Changes in Proportion and Differences Between</b>	111	703
<b>Total</b>	\$6,125	\$1,703

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,742
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	314
<b>Total</b>	\$3,056

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,402

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$400
<b>2024</b>	1,672
<b>2025</b>	(448)
<b>2026</b>	2,798
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,422

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,230	\$21,446	\$9,115

**PERF Net Pension Liability - Unaudited**  
**CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000**

<b>Net Pension Liability as of 2021</b>	<b>\$9,079</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250
- Net Difference Between Projected and Actual Investment	14,436
- Change of Assumptions	(541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(432)
Pension Expense/Income	3,056
Contributions	(4,402)
Total Activity in FY 2022	12,367
<b>Net Pension Liability as of 2022</b>	<b>\$21,446</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1760000  
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$196,795      Proportionate Share: 0.0000342

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$114,084	\$107,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,326	\$410
Net Difference Between Projected and Actual	13,311	0
Change of Assumptions	14,609	4,615
Changes in Proportion and Differences Between	652	153,423
<b>Total</b>	<b>\$30,898</b>	<b>\$158,448</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,569)
<b>Total</b>	<b>(\$31,778)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,041

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$60,991)
2024	(51,509)
2025	(29,130)
2026	14,080
2027	0
Thereafter	0
<b>Total</b>	<b>(\$127,550)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,217	\$107,861	\$45,843

**PERF Net Pension Liability - Unaudited**  
**WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000**

<b>Net Pension Liability as of 2021</b>	<b>\$114,084</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	292
- Net Difference Between Projected and Actual Investment	161,439
- Change of Assumptions	(21,766)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,369)
Pension Expense/Income	(31,778)
Contributions	(22,041)
Total Activity in FY 2022	(6,223)
<b>Net Pension Liability as of 2022</b>	<b>\$107,861</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1761000  
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$77,757      Proportionate Share: 0.0000135

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$18,422	\$42,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$918	\$162
<b>Net Difference Between Projected and Actual</b>	5,254	0
<b>Change of Assumptions</b>	5,767	1,822
<b>Changes in Proportion and Differences Between</b>	217	13,511
<b>Total</b>	\$12,156	\$15,495

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,444
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(8,352)
<b>Total</b>	(\$2,908)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,709

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$6,229)
<b>2024</b>	(1,620)
<b>2025</b>	(1,049)
<b>2026</b>	5,559
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	(\$3,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,928	\$42,577	\$18,096

# PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

<b>Net Pension Liability as of 2021</b>	<b>\$18,422</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	494
- Net Difference Between Projected and Actual Investment	29,173
- Change of Assumptions	(1,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,288
Pension Expense/Income	(2,908)
Contributions	(8,709)
Total Activity in FY 2022	24,155
<b>Net Pension Liability as of 2022</b>	<b>\$42,577</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1762000  
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$1,004,956      Proportionate Share: 0.0001746

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$193,693	\$550,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,874	\$2,094
<b>Net Difference Between Projected and Actual</b>	67,957	0
<b>Change of Assumptions</b>	74,584	23,559
<b>Changes in Proportion and Differences Between</b>	73,005	547
<b>Total</b>	\$227,420	\$26,200

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$70,409
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	42,211
<b>Total</b>	\$112,620

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,550

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$57,130
<b>2024</b>	68,310
<b>2025</b>	3,895
<b>2026</b>	71,885
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$201,220

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$930,265	\$550,659	\$234,040

**PERF Net Pension Liability - Unaudited**  
**SHOALS COMMUNITY SCHOOL CORPORATION - 1762000**

<b>Net Pension Liability as of 2021</b>	<b>\$193,693</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,022
- Net Difference Between Projected and Actual Investment	319,449
- Change of Assumptions	(2,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,322
Pension Expense/Income	112,620
Contributions	(112,550)
Total Activity in FY 2022	356,966
<b>Net Pension Liability as of 2022</b>	<b>\$550,659</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1763000  
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$213,030      Proportionate Share: 0.0000370

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$56,713	\$116,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,516	\$444
Net Difference Between Projected and Actual	14,401	0
Change of Assumptions	15,805	4,992
Changes in Proportion and Differences Between	1,965	20,649
<b>Total</b>	<b>\$34,687</b>	<b>\$26,085</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,232)
<b>Total</b>	<b>\$7,689</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,859

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,499)
2024	1,189
2025	(5,323)
2026	15,235
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,602</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,135	\$116,692	\$49,596

# PERF Net Pension Liability - Unaudited

## BRAZIL PUBLIC LIBRARY - 1763000

<b>Net Pension Liability as of 2021</b>	<b>\$56,713</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,264
- Net Difference Between Projected and Actual Investment	88,038
- Change of Assumptions	(4,975)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,178)
Pension Expense/Income	7,689
Contributions	(23,859)
Total Activity in FY 2022	59,979
<b>Net Pension Liability as of 2022</b>	<b>\$116,692</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1766000  
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$102,156      Proportionate Share: 0.0000178

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$23,685	\$56,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,211	\$214
<b>Net Difference Between Projected and Actual</b>	6,928	0
<b>Change of Assumptions</b>	7,604	2,402
<b>Changes in Proportion and Differences Between</b>	565	773
<b>Total</b>	\$16,308	\$3,389

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,178
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(521)
<b>Total</b>	\$6,657

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,442

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,209
<b>2024</b>	4,534
<b>2025</b>	(1,153)
<b>2026</b>	7,329
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$12,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,838	\$56,138	\$23,860

# PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

<b>Net Pension Liability as of 2021</b>	<b>\$23,685</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	660
- Net Difference Between Projected and Actual Investment	37,681
- Change of Assumptions	(1,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	289
Pension Expense/Income	6,657
Contributions	(11,442)
Total Activity in FY 2022	32,453
<b>Net Pension Liability as of 2022</b>	<b>\$56,138</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1767000  
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$413,391      Proportionate Share: 0.0000718

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$72,240	\$226,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,883	\$861
<b>Net Difference Between Projected and Actual</b>	27,946	0
<b>Change of Assumptions</b>	30,671	9,688
<b>Changes in Proportion and Differences Between</b>	37,242	15,651
<b>Total</b>	\$100,742	\$26,200

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,954
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,880
<b>Total</b>	\$41,834

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,300

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$17,125
<b>2024</b>	23,340
<b>2025</b>	4,516
<b>2026</b>	29,561
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$74,542

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$382,549	\$226,445	\$96,243

# PERF Net Pension Liability - Unaudited

## RURAL COMMUNITY ACADEMY - 1767000

<b>Net Pension Liability as of 2021</b>	<b>\$72,240</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,993
- Net Difference Between Projected and Actual Investment	121,743
- Change of Assumptions	872
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,063
Pension Expense/Income	41,834
Contributions	(46,300)
Total Activity in FY 2022	154,205
<b>Net Pension Liability as of 2022</b>	<b>\$226,445</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1768000  
 Submission Unit Name: EEL RIVER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

**PERF Net Pension Liability - Unaudited**  
**EEL RIVER TOWNSHIP-HENDRICKS COUNTY - 1768000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1769000  
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$53,858      Proportionate Share: 0.000094

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$12,632	\$29,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$639	\$113
Net Difference Between Projected and Actual	3,659	0
Change of Assumptions	4,015	1,268
Changes in Proportion and Differences Between	129	5,008
<b>Total</b>	<b>\$8,442</b>	<b>\$6,389</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,602)
<b>Total</b>	<b>\$1,189</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,032

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,376)
2024	218
2025	(659)
2026	3,870
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,053</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,083	\$29,646	\$12,600

# PERF Net Pension Liability - Unaudited

## NEW PARIS CONSERVANCY DISTRICT - 1769000

<b>Net Pension Liability as of 2021</b>	<b>\$12,632</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346
- Net Difference Between Projected and Actual Investment	20,061
- Change of Assumptions	(770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,220
Pension Expense/Income	1,189
Contributions	(6,032)
Total Activity in FY 2022	17,014
<b>Net Pension Liability as of 2022</b>	<b>\$29,646</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1770000  
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$282,515      Proportionate Share: 0.0000491

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$64,213	\$154,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,339	\$589
Net Difference Between Projected and Actual	19,111	0
Change of Assumptions	20,974	6,625
Changes in Proportion and Differences Between	5,175	3,848
<b>Total</b>	<b>\$48,599</b>	<b>\$11,062</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,301)
<b>Total</b>	<b>\$15,499</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,641

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,578
2024	14,474
2025	(2,731)
2026	20,216
2027	0
Thereafter	0
<b>Total</b>	<b>\$37,537</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$261,604	\$154,853	\$65,815

# PERF Net Pension Liability - Unaudited

## AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

<b>Net Pension Liability as of 2021</b>	<b>\$64,213</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,836
- Net Difference Between Projected and Actual Investment	102,486
- Change of Assumptions	(3,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,987
Pension Expense/Income	15,499
Contributions	(31,641)
Total Activity in FY 2022	90,640
<b>Net Pension Liability as of 2022</b>	<b>\$154,853</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1771000  
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$135,458      Proportionate Share: 0.0000235

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$31,186	\$74,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,598	\$282
Net Difference Between Projected and Actual	9,147	0
Change of Assumptions	10,039	3,171
Changes in Proportion and Differences Between	1,499	476
<b>Total</b>	<b>\$22,283</b>	<b>\$3,929</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,507
<b>Total</b>	<b>\$10,984</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,171

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,012
2024	6,145
2025	(1,478)
2026	9,675
2027	0
Thereafter	0
<b>Total</b>	<b>\$18,354</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$125,207	\$74,115	\$31,500

# PERF Net Pension Liability - Unaudited

## TOWN OF CAMPBELLSBURG - 1771000

<b>Net Pension Liability as of 2021</b>	<b>\$31,186</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	872
- Net Difference Between Projected and Actual Investment	49,639
- Change of Assumptions	(1,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,581)
Pension Expense/Income	10,984
Contributions	(15,171)
Total Activity in FY 2022	42,929
<b>Net Pension Liability as of 2022</b>	<b>\$74,115</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1772000  
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	6,972
<b>Total</b>	<b>\$0</b>	<b>\$6,972</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,128)
<b>Total</b>	<b>(\$8,128)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,972)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$6,972)</b>

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

# PERF Net Pension Liability - Unaudited

LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	8,128
Pension Expense/Income	(8,128)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1773000  
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$878,978      Proportionate Share: 0.0001527

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$126,716	\$481,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$10,385	\$1,832
<b>Net Difference Between Projected and Actual</b>	59,433	0
<b>Change of Assumptions</b>	65,229	20,604
<b>Changes in Proportion and Differences Between</b>	139,542	353
<b>Total</b>	\$274,589	\$22,789

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$61,578
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	66,145
<b>Total</b>	\$127,723

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,446

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$81,409
<b>2024</b>	87,357
<b>2025</b>	20,166
<b>2026</b>	62,868
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$251,800

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$813,582	\$481,590	\$204,685

# PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

<b>Net Pension Liability as of 2021</b>	<b>\$126,716</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,749
- Net Difference Between Projected and Actual Investment	223,962
- Change of Assumptions	9,349
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,537
Pension Expense/Income	127,723
Contributions	(98,446)
Total Activity in FY 2022	354,874
<b>Net Pension Liability as of 2022</b>	<b>\$481,590</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1775000

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**KENNETH A. CHRISTMON STEM CELL ACADEMY - 1775000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1776000  
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,008,504      Proportionate Share: 0.0001752

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$235,537	\$552,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,915	\$2,101
Net Difference Between Projected and Actual	68,191	0
Change of Assumptions	74,840	23,640
Changes in Proportion and Differences Between	2,720	106,405
<b>Total</b>	<b>\$157,666</b>	<b>\$132,146</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(130,135)
<b>Total</b>	<b>(\$59,484)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,952

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$46,395)
2024	12,034
2025	(12,252)
2026	72,133
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,520</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$933,462	\$552,551	\$234,845

**PERF Net Pension Liability - Unaudited**  
**THEA BOWMAN LEADERSHIP ACADEMY - 1776000**

<b>Net Pension Liability as of 2021</b>	<b>\$235,537</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,461
- Net Difference Between Projected and Actual Investment	374,014
- Change of Assumptions	(14,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,346
Pension Expense/Income	(59,484)
Contributions	(112,952)
Total Activity in FY 2022	317,014
<b>Net Pension Liability as of 2022</b>	<b>\$552,551</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1777000  
 Submission Unit Name: GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

GARY LIGHTHOUSE CHARTER SCHOOL - 1777000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1778000

Submission Unit Name: INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL - 1778000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1779000  
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$195,005      Proportionate Share: 0.0000339

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$41,449	\$106,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,305	\$407
<b>Net Difference Between Projected and Actual</b>	13,194	0
<b>Change of Assumptions</b>	14,481	4,574
<b>Changes in Proportion and Differences Between</b>	5,613	1,344
<b>Total</b>	\$35,593	\$6,325

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$13,671
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(3,625)
<b>Total</b>	\$10,046

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,841

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,505
<b>2024</b>	10,560
<b>2025</b>	(753)
<b>2026</b>	13,956
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$29,268

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,618	\$106,915	\$45,441

# PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

<b>Net Pension Liability as of 2021</b>	<b>\$41,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,308
- Net Difference Between Projected and Actual Investment	67,012
- Change of Assumptions	(1,632)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,573
Pension Expense/Income	10,046
Contributions	(21,841)
Total Activity in FY 2022	65,466
<b>Net Pension Liability as of 2022</b>	<b>\$106,915</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1780000  
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$167,738      Proportionate Share: 0.0000291

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$43,555	\$91,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,979	\$349
<b>Net Difference Between Projected and Actual</b>	11,326	0
<b>Change of Assumptions</b>	12,431	3,927
<b>Changes in Proportion and Differences Between</b>	8,925	7,849
<b>Total</b>	\$34,661	\$12,125

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,735
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,444
<b>Total</b>	\$14,179

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,787

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,251
<b>2024</b>	8,074
<b>2025</b>	(3,770)
<b>2026</b>	11,981
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$22,536

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,044	\$91,777	\$39,007

# PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

<b>Net Pension Liability as of 2021</b>	<b>\$43,555</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,010
- Net Difference Between Projected and Actual Investment	67,878
- Change of Assumptions	(3,621)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,437)
Pension Expense/Income	14,179
Contributions	(18,787)
Total Activity in FY 2022	48,222
<b>Net Pension Liability as of 2022</b>	<b>\$91,777</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1781000  
 Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,474	\$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	4,000	7,469
<b>Total</b>	<b>\$4,000</b>	<b>\$7,469</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(801)
<b>Total</b>	<b>(\$801)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$995
2024	(2,708)
2025	(1,756)
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$3,469)</b>

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

**PERF Net Pension Liability - Unaudited**  
**FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,474</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(64)
- Net Difference Between Projected and Actual Investment	5,809
- Change of Assumptions	(1,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,173)
Pension Expense/Income	(801)
Contributions	0
Total Activity in FY 2022	(4,474)
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1782000  
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$326,159      Proportionate Share: 0.0000567

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$68,819	\$178,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,856	\$680
<b>Net Difference Between Projected and Actual</b>	22,069	0
<b>Change of Assumptions</b>	24,221	7,651
<b>Changes in Proportion and Differences Between</b>	18,720	4,534
<b>Total</b>	\$68,866	\$12,865

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,865
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	18,202
<b>Total</b>	\$41,067

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,966

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$18,360
<b>2024</b>	15,469
<b>2025</b>	(1,173)
<b>2026</b>	23,345
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$56,001

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$302,096	\$178,822	\$76,003

# PERF Net Pension Liability - Unaudited

## FREMONT PUBLIC LIBRARY - 1782000

<b>Net Pension Liability as of 2021</b>	<b>\$68,819</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,196
- Net Difference Between Projected and Actual Investment	111,424
- Change of Assumptions	(2,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,130)
Pension Expense/Income	41,067
Contributions	(35,966)
Total Activity in FY 2022	110,003
<b>Net Pension Liability as of 2022</b>	<b>\$178,822</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1783000  
 Submission Unit Name: TOWN OF HAMLET

Wages: \$163,483      Proportionate Share: 0.0000284

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$37,896	\$89,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,931	\$341
<b>Net Difference Between Projected and Actual</b>	11,054	0
<b>Change of Assumptions</b>	12,132	3,832
<b>Changes in Proportion and Differences Between</b>	426	4,554
<b>Total</b>	\$25,543	\$8,727

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,453
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,159)
<b>Total</b>	\$4,294

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,310

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$186
<b>2024</b>	6,811
<b>2025</b>	(1,874)
<b>2026</b>	11,693
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$16,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$151,315	\$89,569	\$38,068

# PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

<b>Net Pension Liability as of 2021</b>	<b>\$37,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,051
- Net Difference Between Projected and Actual Investment	60,259
- Change of Assumptions	(2,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,629
Pension Expense/Income	4,294
Contributions	(18,310)
Total Activity in FY 2022	51,673
<b>Net Pension Liability as of 2022</b>	<b>\$89,569</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1784000  
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$71,446      Proportionate Share: 0.0000124

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$9,606	\$39,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$843	\$149
<b>Net Difference Between Projected and Actual</b>	4,826	0
<b>Change of Assumptions</b>	5,297	1,673
<b>Changes in Proportion and Differences Between</b>	12,287	3,388
<b>Total</b>	\$23,253	\$5,210

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,000
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	750
<b>Total</b>	\$5,750

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,002

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$3,238
<b>2024</b>	7,791
<b>2025</b>	1,909
<b>2026</b>	5,105
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$18,043

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,067	\$39,108	\$16,621

# PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

<b>Net Pension Liability as of 2021</b>	<b>\$9,606</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	557
- Net Difference Between Projected and Actual Investment	17,298
- Change of Assumptions	950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,949
Pension Expense/Income	5,750
Contributions	(8,002)
Total Activity in FY 2022	29,502
<b>Net Pension Liability as of 2022</b>	<b>\$39,108</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1785000  
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$360,679      Proportionate Share: 0.0000627

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$86,583	\$197,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,264	\$752
Net Difference Between Projected and Actual	24,404	0
Change of Assumptions	26,784	8,460
Changes in Proportion and Differences Between	698	23,002
<b>Total</b>	<b>\$56,150</b>	<b>\$32,214</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,596)
<b>Total</b>	<b>\$5,688</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,070

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$8,259)
2024	11,732
2025	(5,352)
2026	25,815
2027	0
Thereafter	0
<b>Total</b>	<b>\$23,936</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$334,064	\$197,745	\$84,045

# PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

<b>Net Pension Liability as of 2021</b>	<b>\$86,583</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,280
- Net Difference Between Projected and Actual Investment	136,824
- Change of Assumptions	(5,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,220
Pension Expense/Income	5,688
Contributions	(40,070)
Total Activity in FY 2022	111,162
<b>Net Pension Liability as of 2022</b>	<b>\$197,745</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1786000  
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$512,731      Proportionate Share: 0.0000891

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$111,715	\$281,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,060	\$1,069
<b>Net Difference Between Projected and Actual</b>	34,679	0
<b>Change of Assumptions</b>	38,061	12,022
<b>Changes in Proportion and Differences Between</b>	12,634	7,402
<b>Total</b>	\$91,434	\$20,493

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$35,930
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,099
<b>Total</b>	\$45,029

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,426

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$14,819
<b>2024</b>	22,503
<b>2025</b>	(3,065)
<b>2026</b>	36,684
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$70,941

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$474,723	\$281,006	\$119,433

# PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

<b>Net Pension Liability as of 2021</b>	<b>\$111,715</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,401
- Net Difference Between Projected and Actual Investment	179,731
- Change of Assumptions	(5,062)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,618
Pension Expense/Income	45,029
Contributions	(57,426)
Total Activity in FY 2022	169,291
<b>Net Pension Liability as of 2022</b>	<b>\$281,006</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1787000  
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$3,437,597      Proportionate Share: 0.0005973

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$448,046	\$1,883,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$40,621	\$7,164
<b>Net Difference Between Projected and Actual</b>	232,479	0
<b>Change of Assumptions</b>	255,149	80,595
<b>Changes in Proportion and Differences Between</b>	504,661	20,343
<b>Total</b>	\$1,032,910	\$108,102

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$240,867
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	183,412
<b>Total</b>	\$424,279

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$385,010

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$250,668
<b>2024</b>	330,669
<b>2025</b>	97,554
<b>2026</b>	245,917
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$924,808

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,182,401	\$1,883,784	\$800,643

**PERF Net Pension Liability - Unaudited**  
**21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000**

<b>Net Pension Liability as of 2021</b>	<b>\$448,046</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,079
- Net Difference Between Projected and Actual Investment	814,226
- Change of Assumptions	49,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	505,340
Pension Expense/Income	424,279
Contributions	<b>(385,010)</b>
Total Activity in FY 2022	1,435,738
<b>Net Pension Liability as of 2022</b>	<b>\$1,883,784</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1788000  
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 1788000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1789000  
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$836,696      Proportionate Share: 0.0001454

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$135,138	\$458,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,888	\$1,744
<b>Net Difference Between Projected and Actual</b>	56,592	0
<b>Change of Assumptions</b>	62,111	19,619
<b>Changes in Proportion and Differences Between</b>	84,597	20,269
<b>Total</b>	\$213,188	\$41,632

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$58,634
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,321
<b>Total</b>	\$82,955

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,710

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$32,204
<b>2024</b>	65,976
<b>2025</b>	13,512
<b>2026</b>	59,864
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$171,556

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$774,688	\$458,567	\$194,900

# PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

<b>Net Pension Liability as of 2021</b>	<b>\$135,138</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,220
- Net Difference Between Projected and Actual Investment	232,056
- Change of Assumptions	4,871
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,037
Pension Expense/Income	82,955
Contributions	(93,710)
Total Activity in FY 2022	323,429
<b>Net Pension Liability as of 2022</b>	<b>\$458,567</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1790000  
 Submission Unit Name: MARION TOWNSHIP

Wages: \$26,000      Proportionate Share: 0.0000045

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$5,527	\$14,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$306	\$54
<b>Net Difference Between Projected and Actual</b>	1,751	0
<b>Change of Assumptions</b>	1,922	607
<b>Changes in Proportion and Differences Between</b>	1,297	93
<b>Total</b>	\$5,276	\$754

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,815
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	420
<b>Total</b>	\$2,235

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,122
<b>2024</b>	1,656
<b>2025</b>	(109)
<b>2026</b>	1,853
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,522

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,976	\$14,192	\$6,032

# PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

<b>Net Pension Liability as of 2021</b>	<b>\$5,527</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173
- Net Difference Between Projected and Actual Investment	8,927
- Change of Assumptions	(224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	466
Pension Expense/Income	2,235
Contributions	(2,912)
Total Activity in FY 2022	8,665
<b>Net Pension Liability as of 2022</b>	<b>\$14,192</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1791000  
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$20,832      Proportionate Share: 0.0000036

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,737	\$11,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245	\$43
Net Difference Between Projected and Actual	1,401	0
Change of Assumptions	1,538	486
Changes in Proportion and Differences Between	0	3,449
<b>Total</b>	<b>\$3,184</b>	<b>\$3,978</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,448)
<b>Total</b>	<b>(\$996)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,356)
2024	(253)
2025	(666)
2026	1,481
2027	0
Thereafter	0
<b>Total</b>	<b>(\$794)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,181	\$11,354	\$4,826

**PERF Net Pension Liability - Unaudited**  
**HANOVER TOWNSHIP-SHELBY COUNTY - 1791000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135
- Net Difference Between Projected and Actual Investment	7,552
- Change of Assumptions	(267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193
Pension Expense/Income	(996)
Contributions	0
Total Activity in FY 2022	6,617
<b>Net Pension Liability as of 2022</b>	<b>\$11,354</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1792000

Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$408,334      Proportionate Share: 0.0000710

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$111,189	\$223,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,829	\$852
<b>Net Difference Between Projected and Actual</b>	27,634	0
<b>Change of Assumptions</b>	30,329	9,580
<b>Changes in Proportion and Differences Between</b>	18,450	26,556
<b>Total</b>	\$81,242	\$36,988

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,631
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,252
<b>Total</b>	\$32,883

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,733

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,545
<b>2024</b>	15,626
<b>2025</b>	(11,150)
<b>2026</b>	29,233
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$44,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,286	\$223,922	\$95,171

# PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

<b>Net Pension Liability as of 2021</b>	<b>\$111,189</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,394
- Net Difference Between Projected and Actual Investment	172,003
- Change of Assumptions	(10,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,609)
Pension Expense/Income	32,883
Contributions	(45,733)
Total Activity in FY 2022	112,733
<b>Net Pension Liability as of 2022</b>	<b>\$223,922</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1794000  
 Submission Unit Name: EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL - 1794000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1795000  
 Submission Unit Name: MONUMENT LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**MONUMENT LIGHTHOUSE CHARTER SCHOOL - 1795000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1796000  
 Submission Unit Name: WEST GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

**PERF Net Pension Liability - Unaudited**  
**WEST GARY LIGHTHOUSE CHARTER SCHOOL - 1796000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1797000  
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL - 1797000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1798000  
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$57,823      Proportionate Share: 0.0000100

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$13,816	\$31,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$680	\$120
<b>Net Difference Between Projected and Actual</b>	3,892	0
<b>Change of Assumptions</b>	4,272	1,349
<b>Changes in Proportion and Differences Between</b>	178	1,651
<b>Total</b>	\$9,022	\$3,120

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,033
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(834)
<b>Total</b>	\$3,199

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,476

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$638
<b>2024</b>	1,985
<b>2025</b>	(838)
<b>2026</b>	4,117
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,902

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,280	\$31,538	\$13,404

**PERF Net Pension Liability - Unaudited**  
**WEST CENTRAL SOLID WASTE DISTRICT - 1798000**

<b>Net Pension Liability as of 2021</b>	<b>\$13,816</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	363
- Net Difference Between Projected and Actual Investment	21,831
- Change of Assumptions	(924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(271)
Pension Expense/Income	3,199
Contributions	(6,476)
Total Activity in FY 2022	17,722
<b>Net Pension Liability as of 2022</b>	<b>\$31,538</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1800000  
 Submission Unit Name: KIPP LEAD COLLEGE PREPARATORY INC

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREPARATORY INC - 1800000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1801000  
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
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	24,908	166,426
<b>Total</b>	<b>\$24,908</b>	<b>\$166,426</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,099)
<b>Total</b>	<b>(38,099)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$66,535)
2024	(74,983)
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$141,518)</b>

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

**PERF Net Pension Liability - Unaudited**  
**OPTIONS CHARTER SCHOOL-NOBLESVILLE - 1801000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	38,099
Pension Expense/Income	(38,099)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1802000  
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$204,858      Proportionate Share: 0.0000356

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$55,924	\$112,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,421	\$427
<b>Net Difference Between Projected and Actual</b>	13,856	0
<b>Change of Assumptions</b>	15,207	4,804
<b>Changes in Proportion and Differences Between</b>	16,301	14,246
<b>Total</b>	\$47,785	\$19,477

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$14,356
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,708
<b>Total</b>	\$17,064

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,944

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$8,254
<b>2024</b>	11,057
<b>2025</b>	(5,659)
<b>2026</b>	14,656
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$28,308

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$189,676	\$112,276	\$47,720

**PERF Net Pension Liability - Unaudited**  
**AND-TRO WATER AUTHORITY - 1802000**

<b>Net Pension Liability as of 2021</b>	<b>\$55,924</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,198
- Net Difference Between Projected and Actual Investment	86,468
- Change of Assumptions	(5,166)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,268)
Pension Expense/Income	17,064
Contributions	(22,944)
Total Activity in FY 2022	56,352
<b>Net Pension Liability as of 2022</b>	<b>\$112,276</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1803000  
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$106,641      Proportionate Share: 0.0000185

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$33,028	\$58,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,258	\$222
Net Difference Between Projected and Actual	7,201	0
Change of Assumptions	7,903	2,496
Changes in Proportion and Differences Between	307	13,472
<b>Total</b>	<b>\$16,669</b>	<b>\$16,190</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,073)
<b>Total</b>	<b>\$2,387</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,944

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,405)
2024	(242)
2025	(4,491)
2026	7,617
2027	0
Thereafter	0
<b>Total</b>	<b>\$479</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,568	\$58,346	\$24,798

**PERF Net Pension Liability - Unaudited**  
**FLORENCE REGIONAL SEWAGE DISTRICT - 1803000**

<b>Net Pension Liability as of 2021</b>	<b>\$33,028</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	565
- Net Difference Between Projected and Actual Investment	50,085
- Change of Assumptions	(3,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,988)
Pension Expense/Income	2,387
Contributions	(11,944)
Total Activity in FY 2022	25,318
<b>Net Pension Liability as of 2022</b>	<b>\$58,346</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1804000  
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$179,350      Proportionate Share: 0.0000312

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$41,976	\$98,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,122	\$374
Net Difference Between Projected and Actual	12,144	0
Change of Assumptions	13,328	4,210
Changes in Proportion and Differences Between	0	36,575
<b>Total</b>	<b>\$27,594</b>	<b>\$41,159</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,124)
<b>Total</b>	<b>(\$6,542)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$15,838)

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$13,520)
2024	(3,663)
2025	(9,229)
2026	12,847
2027	0
Thereafter	0
<b>Total</b>	<b>(\$13,565)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,233	\$98,400	\$41,822

# PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

<b>Net Pension Liability as of 2021</b>	<b>\$41,976</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,150
- Net Difference Between Projected and Actual Investment	66,645
- Change of Assumptions	(2,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,100)
Pension Expense/Income	(6,542)
Contributions	15,838
Total Activity in FY 2022	56,424
<b>Net Pension Liability as of 2022</b>	<b>\$98,400</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1805000  
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$117,610      Proportionate Share: 0.0000204

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$32,370	\$64,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,387	\$245
Net Difference Between Projected and Actual	7,940	0
Change of Assumptions	8,714	2,753
Changes in Proportion and Differences Between	582	13,989
<b>Total</b>	<b>\$18,623</b>	<b>\$16,987</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,433)
<b>Total</b>	<b>(\$1,207)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,172

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,019)
2024	(377)
2025	(3,366)
2026	8,398
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,636</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,691	\$64,338	\$27,345

# PERF Net Pension Liability - Unaudited

## UNION COUNTY PUBLIC LIBRARY - 1805000

<b>Net Pension Liability as of 2021</b>	<b>\$32,370</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	681
- Net Difference Between Projected and Actual Investment	49,969
- Change of Assumptions	(3,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,253)
Pension Expense/Income	(1,207)
Contributions	(13,172)
Total Activity in FY 2022	31,968
<b>Net Pension Liability as of 2022</b>	<b>\$64,338</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1806000  
 Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## WASHINGTON TOWNSHIP TRUSTEE ASSESSOR - 1806000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1809000  
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$148,843      Proportionate Share: 0.0000259

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$33,686	\$81,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,761	\$311
<b>Net Difference Between Projected and Actual</b>	10,081	0
<b>Change of Assumptions</b>	11,064	3,495
<b>Changes in Proportion and Differences Between</b>	3,205	190
<b>Total</b>	\$26,111	\$3,996

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,444
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,320
<b>Total</b>	\$12,764

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,670

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$5,001
<b>2024</b>	7,821
<b>2025</b>	(1,371)
<b>2026</b>	10,664
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$22,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$137,995	\$81,684	\$34,717

**PERF Net Pension Liability - Unaudited**  
**DELAWARE COUNTY AIRPORT AUTHORITY - 1809000**

<b>Net Pension Liability as of 2021</b>	<b>\$33,686</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	971
- Net Difference Between Projected and Actual Investment	53,819
- Change of Assumptions	(1,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,077)
Pension Expense/Income	12,764
Contributions	(16,670)
Total Activity in FY 2022	47,998
<b>Net Pension Liability as of 2022</b>	<b>\$81,684</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1810000  
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$117,510 Proportionate Share: 0.0000204

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$28,554	\$64,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,387	\$245
Net Difference Between Projected and Actual	7,940	0
Change of Assumptions	8,714	2,753
Changes in Proportion and Differences Between	322	15,554
<b>Total</b>	<b>\$18,363</b>	<b>\$18,552</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,449)
<b>Total</b>	<b>(\$24,223)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,161

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$10,127)
2024	3,410
2025	(1,870)
2026	8,398
2027	0
Thereafter	0
<b>Total</b>	<b>(\$189)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,691	\$64,338	\$27,345

# PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

<b>Net Pension Liability as of 2021</b>	<b>\$28,554</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	735
- Net Difference Between Projected and Actual Investment	45,015
- Change of Assumptions	(1,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,406
Pension Expense/Income	(24,223)
Contributions	(13,161)
Total Activity in FY 2022	35,784
<b>Net Pension Liability as of 2022</b>	<b>\$64,338</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1812000  
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$399,958      Proportionate Share: 0.0000695

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$83,425	\$219,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,727	\$834
<b>Net Difference Between Projected and Actual</b>	27,051	0
<b>Change of Assumptions</b>	29,688	9,378
<b>Changes in Proportion and Differences Between</b>	15,921	5,698
<b>Total</b>	\$77,387	\$15,910

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,027
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,463
<b>Total</b>	\$39,490

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,795

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$14,208
<b>2024</b>	19,587
<b>2025</b>	(932)
<b>2026</b>	28,614
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,477

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,294	\$219,191	\$93,160

# PERF Net Pension Liability - Unaudited

## BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

<b>Net Pension Liability as of 2021</b>	<b>\$83,425</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,706
- Net Difference Between Projected and Actual Investment	135,370
- Change of Assumptions	(2,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,909
Pension Expense/Income	39,490
Contributions	(44,795)
Total Activity in FY 2022	135,766
<b>Net Pension Liability as of 2022</b>	<b>\$219,191</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1813000  
 Submission Unit Name: CLAY TOWNSHIP REGIONAL WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

**PERF Net Pension Liability - Unaudited**  
**CLAY TOWNSHIP REGIONAL WASTE DISTRICT - 1813000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1814000  
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$160,992      Proportionate Share: 0.0000280

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$37,107	\$88,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,904	\$336
Net Difference Between Projected and Actual	10,898	0
Change of Assumptions	11,961	3,778
Changes in Proportion and Differences Between	569	734
<b>Total</b>	<b>\$25,332</b>	<b>\$4,848</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	474
<b>Total</b>	<b>\$11,765</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,031

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,640
2024	7,066
2025	(1,750)
2026	11,528
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,484</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,183	\$88,307	\$37,532

# PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

<b>Net Pension Liability as of 2021</b>	<b>\$37,107</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,040
- Net Difference Between Projected and Actual Investment	59,078
- Change of Assumptions	(2,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(505)
Pension Expense/Income	11,765
Contributions	(18,031)
Total Activity in FY 2022	51,200
<b>Net Pension Liability as of 2022</b>	<b>\$88,307</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1815000  
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$118,348      Proportionate Share: 0.0000206

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,449	\$64,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,401	\$247
<b>Net Difference Between Projected and Actual</b>	8,018	0
<b>Change of Assumptions</b>	8,800	2,780
<b>Changes in Proportion and Differences Between</b>	1,416	7,186
<b>Total</b>	\$19,635	\$10,213

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,307
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,964)
<b>Total</b>	(\$3,657)

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,255

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$3,774)
<b>2024</b>	5,671
<b>2025</b>	(956)
<b>2026</b>	8,481
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$9,422

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,756	\$64,969	\$27,613

**PERF Net Pension Liability - Unaudited**  
**HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000**

<b>Net Pension Liability as of 2021</b>	<b>\$26,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	777
- Net Difference Between Projected and Actual Investment	42,359
- Change of Assumptions	(1,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,639
Pension Expense/Income	(3,657)
Contributions	(13,255)
Total Activity in FY 2022	38,520
<b>Net Pension Liability as of 2022</b>	<b>\$64,969</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1816000  
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$306,144 Proportionate Share: 0.0000532

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$69,345	\$167,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,618	\$638
Net Difference Between Projected and Actual	20,706	0
Change of Assumptions	22,725	7,178
Changes in Proportion and Differences Between	1,939	15,156
<b>Total</b>	<b>\$48,988</b>	<b>\$22,972</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,603
<b>Total</b>	<b>\$24,056</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,288

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$198)
2024	7,180
2025	(2,868)
2026	21,902
2027	0
Thereafter	0
<b>Total</b>	<b>\$26,016</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$283,448	\$167,784	\$71,311

**PERF Net Pension Liability - Unaudited**  
**OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000**

<b>Net Pension Liability as of 2021</b>	<b>\$69,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,993
- Net Difference Between Projected and Actual Investment	110,744
- Change of Assumptions	(3,758)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(308)
Pension Expense/Income	24,056
Contributions	(34,288)
Total Activity in FY 2022	98,439
<b>Net Pension Liability as of 2022</b>	<b>\$167,784</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1817000  
 Submission Unit Name: POSEY TOWNSHIP-WASHINGTON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
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	197	3,022
<b>Total</b>	<b>\$197</b>	<b>\$3,022</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,448)
<b>Total</b>	<b>(\$3,448)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,825)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,825)</b>

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

**PERF Net Pension Liability - Unaudited**  
**POSEY TOWNSHIP-WASHINGTON COUNTY - 1817000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,448
Pension Expense/Income	<b>(3,448)</b>
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1818000  
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$120,726      Proportionate Share: 0.0000210

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,449	\$66,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,428	\$252
<b>Net Difference Between Projected and Actual</b>	8,174	0
<b>Change of Assumptions</b>	8,971	2,834
<b>Changes in Proportion and Differences Between</b>	2,528	1,452
<b>Total</b>	\$21,101	\$4,538

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,468
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,735)
<b>Total</b>	\$6,733

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,521

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,476
<b>2024</b>	6,213
<b>2025</b>	(771)
<b>2026</b>	8,645
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$16,563

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$111,888	\$66,230	\$28,149

**PERF Net Pension Liability - Unaudited**  
**SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000**

<b>Net Pension Liability as of 2021</b>	<b>\$26,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	799
- Net Difference Between Projected and Actual Investment	42,515
- Change of Assumptions	(1,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,481
Pension Expense/Income	6,733
Contributions	(13,521)
Total Activity in FY 2022	39,781
<b>Net Pension Liability as of 2022</b>	<b>\$66,230</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1819000  
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$68,140      Proportionate Share: 0.0000118

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$18,290	\$37,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$802	\$142
Net Difference Between Projected and Actual	4,593	0
Change of Assumptions	5,041	1,592
Changes in Proportion and Differences Between	445	4,100
<b>Total</b>	<b>\$10,881</b>	<b>\$5,834</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,049)
<b>Total</b>	<b>\$3,709</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,632

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$357
2024	1,604
2025	(1,772)
2026	4,858
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,047</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,870	\$37,215	\$15,817

**PERF Net Pension Liability - Unaudited**  
**HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000**

<b>Net Pension Liability as of 2021</b>	<b>\$18,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	399
- Net Difference Between Projected and Actual Investment	28,341
- Change of Assumptions	(1,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,249)
Pension Expense/Income	3,709
Contributions	(7,632)
Total Activity in FY 2022	18,925
<b>Net Pension Liability as of 2022</b>	<b>\$37,215</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1820000  
 Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$59,644      Proportionate Share: 0.0000104

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,632	\$32,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$707	\$125
<b>Net Difference Between Projected and Actual</b>	4,048	0
<b>Change of Assumptions</b>	4,443	1,403
<b>Changes in Proportion and Differences Between</b>	1,931	522
<b>Total</b>	\$11,129	\$2,050

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,194
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	728
<b>Total</b>	\$4,922

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,680

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,004
<b>2024</b>	2,995
<b>2025</b>	(202)
<b>2026</b>	4,282
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$9,079

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,411	\$32,800	\$13,941

# PERF Net Pension Liability - Unaudited

## WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

<b>Net Pension Liability as of 2021</b>	<b>\$12,632</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	402
- Net Difference Between Projected and Actual Investment	20,450
- Change of Assumptions	(477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,551
Pension Expense/Income	4,922
Contributions	(6,680)
Total Activity in FY 2022	20,168
<b>Net Pension Liability as of 2022</b>	<b>\$32,800</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1821000  
 Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$40,391      Proportionate Share: 0.0000070

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,737	\$22,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$476	\$84
Net Difference Between Projected and Actual	2,725	0
Change of Assumptions	2,990	945
Changes in Proportion and Differences Between	1,002	1,512
<b>Total</b>	<b>\$7,193</b>	<b>\$2,541</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(547)
<b>Total</b>	<b>\$2,276</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,524

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,178
2024	1,208
2025	(615)
2026	2,881
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,652</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,296	\$22,077	\$9,383

# PERF Net Pension Liability - Unaudited

## REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

<b>Net Pension Liability as of 2021</b>	<b>\$9,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253
- Net Difference Between Projected and Actual Investment	15,368
- Change of Assumptions	(666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(367)
Pension Expense/Income	2,276
Contributions	(4,524)
Total Activity in FY 2022	12,340
<b>Net Pension Liability as of 2022</b>	<b>\$22,077</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1822000  
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$502,731 Proportionate Share: 0.0000874

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$103,426	\$275,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,944	\$1,048
Net Difference Between Projected and Actual	34,018	0
Change of Assumptions	37,335	11,793
Changes in Proportion and Differences Between	42,558	876
<b>Total</b>	<b>\$119,855</b>	<b>\$13,717</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,727)
<b>Total</b>	<b>\$33,518</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,306

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,283
2024	39,464
2025	(594)
2026	35,985
2027	0
Thereafter	0
<b>Total</b>	<b>\$106,138</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$465,665	\$275,645	\$117,154

**PERF Net Pension Liability - Unaudited**  
**RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000**

<b>Net Pension Liability as of 2021</b>	<b>\$103,426</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,424
- Net Difference Between Projected and Actual Investment	168,307
- Change of Assumptions	(3,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,527
Pension Expense/Income	33,518
Contributions	(56,306)
Total Activity in FY 2022	172,219
<b>Net Pension Liability as of 2022</b>	<b>\$275,645</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1823000  
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1	0
<b>Total</b>	<b>\$1</b>	<b>\$0</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,181)
<b>Total</b>	<b>(\$1,181)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	1
2027	0
Thereafter	0
<b>Total</b>	<b>\$1</b>

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

# PERF Net Pension Liability - Unaudited

VERITAS ACADEMY CHARTER SCHOOL - 1823000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,181
Pension Expense/Income	(1,181)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1824000  
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$345,198      Proportionate Share: 0.0000600

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$95,531	\$189,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,080	\$720
<b>Net Difference Between Projected and Actual</b>	23,353	0
<b>Change of Assumptions</b>	25,630	8,096
<b>Changes in Proportion and Differences Between</b>	83,558	37,875
<b>Total</b>	\$136,621	\$46,691

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$24,196
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	30,583
<b>Total</b>	\$54,779

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,662

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$34,959
<b>2024</b>	40,304
<b>2025</b>	(10,035)
<b>2026</b>	24,702
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$89,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$319,679	\$189,230	\$80,426

**PERF Net Pension Liability - Unaudited**  
**THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000**

<b>Net Pension Liability as of 2021</b>	<b>\$95,531</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,000
- Net Difference Between Projected and Actual Investment	147,391
- Change of Assumptions	(9,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,749)
Pension Expense/Income	54,779
Contributions	(38,662)
Total Activity in FY 2022	93,699
<b>Net Pension Liability as of 2022</b>	<b>\$189,230</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1825000  
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$83,011      Proportionate Share: 0.0000144

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$25,396	\$45,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$979	\$173
Net Difference Between Projected and Actual	5,605	0
Change of Assumptions	6,151	1,943
Changes in Proportion and Differences Between	10,801	11,213
<b>Total</b>	<b>\$23,536</b>	<b>\$13,329</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,297)
<b>Total</b>	<b>\$3,510</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,523

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,954
2024	4,851
2025	(3,525)
2026	5,927
2027	0
Thereafter	0
<b>Total</b>	<b>\$10,207</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,723	\$45,415	\$19,302

**PERF Net Pension Liability - Unaudited**  
**JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000**

<b>Net Pension Liability as of 2021</b>	<b>\$25,396</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	444
- Net Difference Between Projected and Actual Investment	38,579
- Change of Assumptions	(2,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,129)
Pension Expense/Income	3,510
Contributions	(8,523)
Total Activity in FY 2022	20,019
<b>Net Pension Liability as of 2022</b>	<b>\$45,415</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1826000  
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$10,000 Proportionate Share: 0.0000017

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,237	\$5,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116	\$20
Net Difference Between Projected and Actual	662	0
Change of Assumptions	726	229
Changes in Proportion and Differences Between	85	2,032
<b>Total</b>	<b>\$1,589</b>	<b>\$2,281</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$686
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,351)
<b>Total</b>	<b>(\$665)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$993)
2024	(86)
2025	(316)
2026	703
2027	0
Thereafter	0
<b>Total</b>	<b>(\$692)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,058	\$5,362	\$2,279

**PERF Net Pension Liability - Unaudited**  
**MADISON TOWNSHIP (PIKE COUNTY) - 1826000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,237</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64
- Net Difference Between Projected and Actual Investment	3,566
- Change of Assumptions	(126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286
Pension Expense/Income	(665)
Contributions	0
Total Activity in FY 2022	3,125
<b>Net Pension Liability as of 2022</b>	<b>\$5,362</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1827000

Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$31,709      Proportionate Share: 0.0000055

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,316	\$17,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$374	\$66
<b>Net Difference Between Projected and Actual</b>	2,141	0
<b>Change of Assumptions</b>	2,349	742
<b>Changes in Proportion and Differences Between</b>	1,435	1,150
<b>Total</b>	\$6,299	\$1,958

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,218
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	304
<b>Total</b>	\$2,522

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,551

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$205
<b>2024</b>	1,832
<b>2025</b>	40
<b>2026</b>	2,264
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,304	\$17,346	\$7,372

**PERF Net Pension Liability - Unaudited**  
**NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,316</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218
- Net Difference Between Projected and Actual Investment	10,342
- Change of Assumptions	(151)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,650
Pension Expense/Income	2,522
Contributions	(3,551)
Total Activity in FY 2022	11,030
<b>Net Pension Liability as of 2022</b>	<b>\$17,346</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1828000  
 Submission Unit Name: TOWN OF PARAGON

Wages: \$130,978      Proportionate Share: 0.0000228

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$30,396	\$71,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,551	\$273
Net Difference Between Projected and Actual	8,874	0
Change of Assumptions	9,739	3,076
Changes in Proportion and Differences Between	320	1,487
<b>Total</b>	<b>\$20,484</b>	<b>\$4,836</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,241)
<b>Total</b>	<b>\$7,953</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,670

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,167
2024	5,593
2025	(1,500)
2026	9,388
2027	0
Thereafter	0
<b>Total</b>	<b>\$15,648</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,478	\$71,907	\$30,562

# PERF Net Pension Liability - Unaudited

## TOWN OF PARAGON - 1828000

<b>Net Pension Liability as of 2021</b>	<b>\$30,396</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	845
- Net Difference Between Projected and Actual Investment	48,341
- Change of Assumptions	(1,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	840
Pension Expense/Income	7,953
Contributions	(14,670)
Total Activity in FY 2022	41,511
<b>Net Pension Liability as of 2022</b>	<b>\$71,907</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1829000  
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1830000  
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$22,500 Proportionate Share: 0.0000039

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,342	\$12,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265	\$47
Net Difference Between Projected and Actual	1,518	0
Change of Assumptions	1,666	526
Changes in Proportion and Differences Between	1,168	475
<b>Total</b>	<b>\$4,617</b>	<b>\$1,048</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(134)
<b>Total</b>	<b>\$1,439</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,939

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$736
2024	1,260
2025	(32)
2026	1,605
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,569</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,779	\$12,300	\$5,228

**PERF Net Pension Liability - Unaudited**  
**TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000**

<b>Net Pension Liability as of 2021</b>	<b>\$4,342</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156
- Net Difference Between Projected and Actual Investment	7,156
- Change of Assumptions	(69)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,215
Pension Expense/Income	1,439
Contributions	(1,939)
Total Activity in FY 2022	7,958
<b>Net Pension Liability as of 2022</b>	<b>\$12,300</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$379,569      Proportionate Share: 0.0000660

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$90,662	\$208,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,489	\$792
<b>Net Difference Between Projected and Actual</b>	25,688	0
<b>Change of Assumptions</b>	28,193	8,905
<b>Changes in Proportion and Differences Between</b>	11,773	5,860
<b>Total</b>	\$70,143	\$15,557

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,615
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,765
<b>Total</b>	\$32,380

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,512

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$13,824
<b>2024</b>	18,970
<b>2025</b>	(5,381)
<b>2026</b>	27,173
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$54,586

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$351,646	\$208,153	\$88,469

# PERF Net Pension Liability - Unaudited

## HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

<b>Net Pension Liability as of 2021</b>	<b>\$90,662</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,406
- Net Difference Between Projected and Actual Investment	143,404
- Change of Assumptions	(5,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,235)
Pension Expense/Income	32,380
Contributions	(42,512)
Total Activity in FY 2022	117,491
<b>Net Pension Liability as of 2022</b>	<b>\$208,153</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1833000  
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$287,768      Proportionate Share: 0.0000500

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$70,398	\$157,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,400	\$600
Net Difference Between Projected and Actual	19,461	0
Change of Assumptions	21,359	6,747
Changes in Proportion and Differences Between	858	156,706
<b>Total</b>	<b>\$45,078</b>	<b>\$164,053</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(113,443)
<b>Total</b>	<b>(\$93,280)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,229

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$98,471)
2024	(36,343)
2025	(4,745)
2026	20,584
2027	0
Thereafter	0
<b>Total</b>	<b>(\$118,975)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$266,399	\$157,692	\$67,022

# PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

<b>Net Pension Liability as of 2021</b>	<b>\$70,398</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,798
- Net Difference Between Projected and Actual Investment	110,866
- Change of Assumptions	(4,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,125
Pension Expense/Income	(93,280)
Contributions	(32,229)
Total Activity in FY 2022	87,294
<b>Net Pension Liability as of 2022</b>	<b>\$157,692</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1834000  
 Submission Unit Name: REGIONAL BUS AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## REGIONAL BUS AUTHORITY - 1834000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1835000  
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$1,142,796      Proportionate Share: 0.0001986

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$255,143	\$626,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,506	\$2,382
<b>Net Difference Between Projected and Actual</b>	77,298	0
<b>Change of Assumptions</b>	84,836	26,797
<b>Changes in Proportion and Differences Between</b>	36,473	720
<b>Total</b>	\$212,113	\$29,899

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$80,087
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	39,901
<b>Total</b>	\$119,988

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,993

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$51,517
<b>2024</b>	58,174
<b>2025</b>	(9,244)
<b>2026</b>	81,767
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$182,214

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,058,136	\$626,351	\$266,211

**PERF Net Pension Liability - Unaudited**  
**STEBEN LAKES REGIONAL WASTE DISTRICT - 1835000**

<b>Net Pension Liability as of 2021</b>	<b>\$255,143</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,491
- Net Difference Between Projected and Actual Investment	408,578
- Change of Assumptions	(12,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,866)
Pension Expense/Income	119,988
Contributions	(127,993)
Total Activity in FY 2022	371,208
<b>Net Pension Liability as of 2022</b>	<b>\$626,351</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1836000  
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$35,427      Proportionate Share: 0.0000062

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,290	\$19,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422	\$74
Net Difference Between Projected and Actual	2,413	0
Change of Assumptions	2,648	837
Changes in Proportion and Differences Between	68	612
<b>Total</b>	<b>\$5,551</b>	<b>\$1,523</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(320)
<b>Total</b>	<b>\$2,180</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,968

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$535
2024	1,362
2025	(421)
2026	2,552
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,028</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,033	\$19,554	\$8,311

# PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

<b>Net Pension Liability as of 2021</b>	<b>\$8,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230
- Net Difference Between Projected and Actual Investment	13,177
- Change of Assumptions	(497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142
Pension Expense/Income	2,180
Contributions	(3,968)
Total Activity in FY 2022	11,264
<b>Net Pension Liability as of 2022</b>	<b>\$19,554</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1837000  
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$218,502 Proportionate Share: 0.0000380

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$35,923	\$119,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,584	\$456
Net Difference Between Projected and Actual	14,790	0
Change of Assumptions	16,232	5,127
Changes in Proportion and Differences Between	21,228	28,824
<b>Total</b>	<b>\$54,834</b>	<b>\$34,407</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,800)
<b>Total</b>	<b>(\$476)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,472

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,487)
2024	6,981
2025	3,289
2026	15,644
2027	0
Thereafter	0
<b>Total</b>	<b>\$20,427</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$202,463	\$119,846	\$50,937

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON HOUSING AUTHORITY - 1837000**

<b>Net Pension Liability as of 2021</b>	<b>\$35,923</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,616
- Net Difference Between Projected and Actual Investment	61,432
- Change of Assumptions	1,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,718
Pension Expense/Income	(476)
Contributions	(24,472)
Total Activity in FY 2022	83,923
<b>Net Pension Liability as of 2022</b>	<b>\$119,846</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1838000  
 Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$1,133,803      Proportionate Share: 0.0001970

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$150,928	\$621,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,398	\$2,363
<b>Net Difference Between Projected and Actual</b>	76,676	0
<b>Change of Assumptions</b>	84,153	26,582
<b>Changes in Proportion and Differences Between</b>	208,924	421
<b>Total</b>	\$383,151	\$29,366

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,442
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	107,100
<b>Total</b>	\$186,542

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,986

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$123,703
<b>2024</b>	118,036
<b>2025</b>	30,938
<b>2026</b>	81,108
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$353,785

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,049,611	\$621,305	\$264,066

# PERF Net Pension Liability - Unaudited

## INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

<b>Net Pension Liability as of 2021</b>	<b>\$150,928</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,887
- Net Difference Between Projected and Actual Investment	272,642
- Change of Assumptions	15,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,738
Pension Expense/Income	186,542
Contributions	(126,986)
Total Activity in FY 2022	470,377
<b>Net Pension Liability as of 2022</b>	<b>\$621,305</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1839000  
 Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$30,000 Proportionate Share: 0.0000052

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,579	\$16,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$354	\$62
Net Difference Between Projected and Actual	2,024	0
Change of Assumptions	2,221	702
Changes in Proportion and Differences Between	469	347
<b>Total</b>	<b>\$5,068</b>	<b>\$1,111</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33)
<b>Total</b>	<b>\$2,064</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,360

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$620
2024	1,396
2025	(199)
2026	2,140
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,957</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,705	\$16,400	\$6,970

**PERF Net Pension Liability - Unaudited**  
**GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000**

<b>Net Pension Liability as of 2021</b>	<b>\$6,579</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198
- Net Difference Between Projected and Actual Investment	10,567
- Change of Assumptions	(312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	664
Pension Expense/Income	2,064
Contributions	(3,360)
Total Activity in FY 2022	9,821
<b>Net Pension Liability as of 2022</b>	<b>\$16,400</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1840000  
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$31,220 Proportionate Share: 0.0000054

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$6,711	\$17,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$367	\$65
Net Difference Between Projected and Actual	2,102	0
Change of Assumptions	2,307	729
Changes in Proportion and Differences Between	674	346
<b>Total</b>	<b>\$5,450</b>	<b>\$1,140</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(123)
<b>Total</b>	<b>\$2,055</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,497

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$724
2024	1,520
2025	(159)
2026	2,225
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,310</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,771	\$17,031	\$7,238

# PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

<b>Net Pension Liability as of 2021</b>	<b>\$6,711</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	206
- Net Difference Between Projected and Actual Investment	10,815
- Change of Assumptions	(291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,032
Pension Expense/Income	2,055
Contributions	(3,497)
Total Activity in FY 2022	10,320
<b>Net Pension Liability as of 2022</b>	<b>\$17,031</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1841000  
 Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$378,186      Proportionate Share: 0.0000657

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$92,109	\$207,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,468	\$788
<b>Net Difference Between Projected and Actual</b>	25,572	0
<b>Change of Assumptions</b>	28,065	8,865
<b>Changes in Proportion and Differences Between</b>	9,273	8,574
<b>Total</b>	\$67,378	\$18,227

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$26,494
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,607
<b>Total</b>	\$34,101

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,357

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$12,954
<b>2024</b>	15,225
<b>2025</b>	(6,079)
<b>2026</b>	27,051
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$49,151

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,048	\$207,207	\$88,067

# PERF Net Pension Liability - Unaudited

## WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

<b>Net Pension Liability as of 2021</b>	<b>\$92,109</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,369
- Net Difference Between Projected and Actual Investment	145,168
- Change of Assumptions	(6,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,740)
Pension Expense/Income	34,101
Contributions	(42,357)
Total Activity in FY 2022	115,098
<b>Net Pension Liability as of 2022</b>	<b>\$207,207</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1842000  
 Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$123,250 Proportionate Share: 0.0000214

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$30,922	\$67,492

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,455	\$257
Net Difference Between Projected and Actual	8,329	0
Change of Assumptions	9,141	2,888
Changes in Proportion and Differences Between	339	10,267
<b>Total</b>	<b>\$19,264</b>	<b>\$13,412</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,914)
<b>Total</b>	<b>\$2,716</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,804

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,903)
2024	1,284
2025	(2,339)
2026	8,810
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,852</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,019	\$67,492	\$28,685

# PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

<b>Net Pension Liability as of 2021</b>	<b>\$30,922</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	757
- Net Difference Between Projected and Actual Investment	48,479
- Change of Assumptions	(2,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	777
Pension Expense/Income	2,716
Contributions	(13,804)
Total Activity in FY 2022	36,570
<b>Net Pension Liability as of 2022</b>	<b>\$67,492</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1844000  
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$105,253      Proportionate Share: 0.0000183

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$24,343	\$57,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,245	\$219
<b>Net Difference Between Projected and Actual</b>	7,123	0
<b>Change of Assumptions</b>	7,817	2,469
<b>Changes in Proportion and Differences Between</b>	428	529
<b>Total</b>	\$16,613	\$3,217

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,380
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	116
<b>Total</b>	\$7,496

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,788

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,440
<b>2024</b>	4,599
<b>2025</b>	(1,179)
<b>2026</b>	7,536
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$13,396

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$97,502	\$57,715	\$24,530

# PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

<b>Net Pension Liability as of 2021</b>	<b>\$24,343</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	679
- Net Difference Between Projected and Actual Investment	38,730
- Change of Assumptions	(1,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(316)
Pension Expense/Income	7,496
Contributions	(11,788)
Total Activity in FY 2022	33,372
<b>Net Pension Liability as of 2022</b>	<b>\$57,715</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1845000  
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$4,080,593      Proportionate Share: 0.0007090

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$834,905	\$2,236,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$48,218	\$8,504
<b>Net Difference Between Projected and Actual</b>	275,954	0
<b>Change of Assumptions</b>	302,864	95,666
<b>Changes in Proportion and Differences Between</b>	240,280	96,943
<b>Total</b>	\$867,316	\$201,113

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$285,911
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	287,033
<b>Total</b>	\$572,944

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$447,298

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$190,959
<b>2024</b>	188,411
<b>2025</b>	(5,073)
<b>2026</b>	291,906
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$666,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,777,536	\$2,236,067	\$950,370

# PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

<b>Net Pension Liability as of 2021</b>	<b>\$834,905</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,829
- Net Difference Between Projected and Actual Investment	1,360,002
- Change of Assumptions	(25,229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,086)
Pension Expense/Income	572,944
Contributions	(447,298)
Total Activity in FY 2022	1,401,162
<b>Net Pension Liability as of 2022</b>	<b>\$2,236,067</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1846000  
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1	2,285
<b>Total</b>	<b>\$1</b>	<b>\$2,285</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,511)
<b>Total</b>	<b>(\$44,511)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,285)
2024	0
2025	0
2026	1
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,284)</b>

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

# PERF Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 1846000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	44,511
Pension Expense/Income	(44,511)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1847000  
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$41,226      Proportionate Share: 0.0000072

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$14,211	\$22,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$490	\$86
Net Difference Between Projected and Actual	2,802	0
Change of Assumptions	3,076	972
Changes in Proportion and Differences Between	1,453	7,044
<b>Total</b>	<b>\$7,821</b>	<b>\$8,102</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,936)
<b>Total</b>	<b>\$967</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,617

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$664)
2024	(293)
2025	(2,288)
2026	2,964
2027	0
Thereafter	0
<b>Total</b>	<b>(\$281)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,361	\$22,708	\$9,651

# PERF Net Pension Liability - Unaudited

## PROJECT SCHOOL BOARD - 1847000

<b>Net Pension Liability as of 2021</b>	<b>\$14,211</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202
- Net Difference Between Projected and Actual Investment	21,254
- Change of Assumptions	(1,852)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,457)
Pension Expense/Income	967
Contributions	(4,617)
Total Activity in FY 2022	8,497
<b>Net Pension Liability as of 2022</b>	<b>\$22,708</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1848000  
 Submission Unit Name: ANDREWS - DALLAS TWNSHP PUB LIBRARY

Wages: \$35,743      Proportionate Share: 0.000062

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$8,290	\$19,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422	\$74
Net Difference Between Projected and Actual	2,413	0
Change of Assumptions	2,648	837
Changes in Proportion and Differences Between	103	304
<b>Total</b>	<b>\$5,586</b>	<b>\$1,215</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(126)
<b>Total</b>	<b>\$2,374</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,003

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$722
2024	1,509
2025	(413)
2026	2,553
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,371</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,033	\$19,554	\$8,311

**PERF Net Pension Liability - Unaudited**  
**ANDREWS - DALLAS TWNSHP PUB LIBRARY - 1848000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230
- Net Difference Between Projected and Actual Investment	13,177
- Change of Assumptions	(497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17)
Pension Expense/Income	2,374
Contributions	(4,003)
Total Activity in FY 2022	11,264
<b>Net Pension Liability as of 2022</b>	<b>\$19,554</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1849000  
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,281,504      Proportionate Share: 0.0002227

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$263,170	\$702,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,145	\$2,671
<b>Net Difference Between Projected and Actual</b>	86,678	0
<b>Change of Assumptions</b>	95,131	30,049
<b>Changes in Proportion and Differences Between</b>	47,000	46,344
<b>Total</b>	\$243,954	\$79,064

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$89,806
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(46,555)
<b>Total</b>	\$43,251

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,315

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$5,772
<b>2024</b>	68,833
<b>2025</b>	(1,405)
<b>2026</b>	91,690
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$164,890

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,186,540	\$702,358	\$298,515

# PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

<b>Net Pension Liability as of 2021</b>	<b>\$263,170</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,728
- Net Difference Between Projected and Actual Investment	428,380
- Change of Assumptions	(8,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,325
Pension Expense/Income	43,251
Contributions	(143,315)
Total Activity in FY 2022	439,188
<b>Net Pension Liability as of 2022</b>	<b>\$702,358</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1850000  
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

**PERF Net Pension Liability - Unaudited**  
**PARAMOUNT SCHOOL OF EXCELLENCE - 1850000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1851000

Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$506,505      Proportionate Share: 0.0000880

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$96,846	\$277,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,985	\$1,056
<b>Net Difference Between Projected and Actual</b>	34,251	0
<b>Change of Assumptions</b>	37,591	11,874
<b>Changes in Proportion and Differences Between</b>	29,444	2,082
<b>Total</b>	\$107,271	\$15,012

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$35,487
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,726
<b>Total</b>	\$42,213

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,729

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$20,967
<b>2024</b>	32,792
<b>2025</b>	2,269
<b>2026</b>	36,231
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$92,259

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$468,862	\$277,537	\$117,958

# PERF Net Pension Liability - Unaudited

## DISCOVERY CHARTER SCHOOL - 1851000

<b>Net Pension Liability as of 2021</b>	<b>\$96,846</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,551
- Net Difference Between Projected and Actual Investment	159,997
- Change of Assumptions	(1,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,902
Pension Expense/Income	42,213
Contributions	(56,729)
Total Activity in FY 2022	180,691
<b>Net Pension Liability as of 2022</b>	<b>\$277,537</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1852000  
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$1,574,813      Proportionate Share: 0.0002736

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$250,801	\$862,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,607	\$3,282
<b>Net Difference Between Projected and Actual</b>	106,490	0
<b>Change of Assumptions</b>	116,874	36,917
<b>Changes in Proportion and Differences Between</b>	164,140	10,726
<b>Total</b>	\$406,111	\$50,925

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$110,332
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	61,547
<b>Total</b>	\$171,879

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,101

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$90,489
<b>2024</b>	125,303
<b>2025</b>	26,747
<b>2026</b>	112,647
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$355,186

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,457,734	\$862,888	\$366,744

# PERF Net Pension Liability - Unaudited

## CHARTER SCHOOL OF THE DUNES - 1852000

<b>Net Pension Liability as of 2021</b>	<b>\$250,801</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,755
- Net Difference Between Projected and Actual Investment	432,132
- Change of Assumptions	10,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,284
Pension Expense/Income	171,879
Contributions	(176,101)
Total Activity in FY 2022	612,087
<b>Net Pension Liability as of 2022</b>	<b>\$862,888</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1853000  
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$3,046,724 Proportionate Share: 0.0005294

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$786,745	\$1,669,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,003	\$6,350
Net Difference Between Projected and Actual	206,051	0
Change of Assumptions	226,144	71,433
Changes in Proportion and Differences Between	6,917	182,586
<b>Total</b>	<b>\$475,115</b>	<b>\$260,369</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,486
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,490)
<b>Total</b>	<b>\$148,996</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$339,720

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,170)
2024	67,740
2025	(66,784)
2026	217,960
2027	0
Thereafter	0
<b>Total</b>	<b>\$214,746</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,820,631	\$1,669,639	\$709,627

# PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

<b>Net Pension Liability as of 2021</b>	<b>\$786,745</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,453
- Net Difference Between Projected and Actual Investment	1,227,568
- Change of Assumptions	(64,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(108,094)
Pension Expense/Income	148,996
Contributions	(339,720)
Total Activity in FY 2022	882,894
<b>Net Pension Liability as of 2022</b>	<b>\$1,669,639</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1854000  
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$129,600      Proportionate Share: 0.0000225

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$31,317	\$70,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,530	\$270
Net Difference Between Projected and Actual	8,757	0
Change of Assumptions	9,611	3,036
Changes in Proportion and Differences Between	436	10,341
<b>Total</b>	<b>\$20,334</b>	<b>\$13,647</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,982)
<b>Total</b>	<b>\$7,091</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,515

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,916)
2024	1,331
2025	(1,992)
2026	9,264
2027	0
Thereafter	0
<b>Total</b>	<b>\$6,687</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,879	\$70,961	\$30,160

# PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

<b>Net Pension Liability as of 2021</b>	<b>\$31,317</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	814
- Net Difference Between Projected and Actual Investment	49,419
- Change of Assumptions	(2,144)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,021)
Pension Expense/Income	7,091
Contributions	(14,515)
Total Activity in FY 2022	39,644
<b>Net Pension Liability as of 2022</b>	<b>\$70,961</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1855000  
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$493,282 Proportionate Share: 0.0000857

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$99,083	\$270,283

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,828	\$1,028
<b>Net Difference Between Projected and Actual</b>	33,356	0
<b>Change of Assumptions</b>	36,609	11,564
<b>Changes in Proportion and Differences Between</b>	26,426	616
<b>Total</b>	\$102,219	\$13,208

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$34,559
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,981
<b>Total</b>	\$40,540

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,248

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$24,309
<b>2024</b>	29,079
<b>2025</b>	339
<b>2026</b>	35,284
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$89,011

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$456,608	\$270,283	\$114,875

# PERF Net Pension Liability - Unaudited

## HAMMOND URBAN ACADEMY - 1855000

<b>Net Pension Liability as of 2021</b>	<b>\$99,083</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,389
- Net Difference Between Projected and Actual Investment	162,007
- Change of Assumptions	(2,539)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,051
Pension Expense/Income	40,540
Contributions	(55,248)
Total Activity in FY 2022	171,200
<b>Net Pension Liability as of 2022</b>	<b>\$270,283</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1856000  
 Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$40,178      Proportionate Share: 0.0000070

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,079	\$22,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$476	\$84
Net Difference Between Projected and Actual	2,725	0
Change of Assumptions	2,990	945
Changes in Proportion and Differences Between	775	6,233
<b>Total</b>	<b>\$6,966</b>	<b>\$7,262</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,035)
<b>Total</b>	<b>(\$6,212)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,500

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$4,883)
2024	2,068
2025	(361)
2026	2,880
2027	0
Thereafter	0
<b>Total</b>	<b>(\$296)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,296	\$22,077	\$9,383

# PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

<b>Net Pension Liability as of 2021</b>	<b>\$9,079</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262
- Net Difference Between Projected and Actual Investment	14,514
- Change of Assumptions	(483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,417
Pension Expense/Income	(6,212)
Contributions	(4,500)
Total Activity in FY 2022	12,998
<b>Net Pension Liability as of 2022</b>	<b>\$22,077</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1857000  
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$42,310      Proportionate Share: 0.0000074

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$9,737	\$23,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503	\$89
Net Difference Between Projected and Actual	2,880	0
Change of Assumptions	3,161	998
Changes in Proportion and Differences Between	171	359
<b>Total</b>	<b>\$6,715</b>	<b>\$1,446</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(222)
<b>Total</b>	<b>\$2,762</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,739

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$934
2024	1,728
2025	(440)
2026	3,047
2027	0
Thereafter	0
<b>Total</b>	<b>\$5,269</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,427	\$23,338	\$9,919

# PERF Net Pension Liability - Unaudited

## LOGOOTEER PUBLIC LIBRARY - 1857000

<b>Net Pension Liability as of 2021</b>	<b>\$9,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275
- Net Difference Between Projected and Actual Investment	15,523
- Change of Assumptions	(548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	328
Pension Expense/Income	2,762
Contributions	(4,739)
Total Activity in FY 2022	13,601
<b>Net Pension Liability as of 2022</b>	<b>\$23,338</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1858000  
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$82,799      Proportionate Share: 0.0000144

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$17,106	\$45,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$979	\$173
<b>Net Difference Between Projected and Actual</b>	5,605	0
<b>Change of Assumptions</b>	6,151	1,943
<b>Changes in Proportion and Differences Between</b>	2,920	937
<b>Total</b>	\$15,655	\$3,053

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,807
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	234
<b>Total</b>	\$6,041

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,273

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,352
<b>2024</b>	4,445
<b>2025</b>	(124)
<b>2026</b>	5,929
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$12,602

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,723	\$45,415	\$19,302

# PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

<b>Net Pension Liability as of 2021</b>	<b>\$17,106</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	563
- Net Difference Between Projected and Actual Investment	27,816
- Change of Assumptions	(554)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,716
Pension Expense/Income	6,041
Contributions	(9,273)
Total Activity in FY 2022	28,309
<b>Net Pension Liability as of 2022</b>	<b>\$45,415</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1859000  
 Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$110,325      Proportionate Share: 0.0000192

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$29,475	\$60,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,306	\$230
<b>Net Difference Between Projected and Actual</b>	7,473	0
<b>Change of Assumptions</b>	8,202	2,591
<b>Changes in Proportion and Differences Between</b>	8,160	6,590
<b>Total</b>	\$25,141	\$9,411

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,743
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,768
<b>Total</b>	\$9,511

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,357

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$4,438
<b>2024</b>	6,173
<b>2025</b>	(2,787)
<b>2026</b>	7,906
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$15,730

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,297	\$60,554	\$25,736

# PERF Net Pension Liability - Unaudited

## WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

<b>Net Pension Liability as of 2021</b>	<b>\$29,475</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	657
- Net Difference Between Projected and Actual Investment	45,744
- Change of Assumptions	(2,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,882)
Pension Expense/Income	9,511
Contributions	(12,357)
Total Activity in FY 2022	31,079
<b>Net Pension Liability as of 2022</b>	<b>\$60,554</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1860000  
 Submission Unit Name: ALLEN CO. REGIONAL WATER & SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
Total	\$0

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

# PERF Net Pension Liability - Unaudited

ALLEN CO. REGIONAL WATER & SEWER DISTRICT - 1860000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1861000  
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,059,944      Proportionate Share: 0.0001842

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$238,168	\$580,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,527	\$2,209
Net Difference Between Projected and Actual	71,694	0
Change of Assumptions	78,685	24,854
Changes in Proportion and Differences Between	7,869	60,522
<b>Total</b>	<b>\$170,775</b>	<b>\$87,585</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,392)
<b>Total</b>	<b>\$45,888</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,183

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,322)
2024	23,146
2025	(9,474)
2026	75,840
2027	0
Thereafter	0
<b>Total</b>	<b>\$83,190</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$981,413	\$580,936	\$246,909

# PERF Net Pension Liability - Unaudited

## LAKE COUNTY CONVENTION AND VISITORS BUREAU - 1861000

<b>Net Pension Liability as of 2021</b>	<b>\$238,168</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,928
- Net Difference Between Projected and Actual Investment	380,934
- Change of Assumptions	(12,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,673
Pension Expense/Income	45,888
Contributions	(117,183)
Total Activity in FY 2022	342,768
<b>Net Pension Liability as of 2022</b>	<b>\$580,936</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1862000  
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$1,257,194      Proportionate Share: 0.0002184

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$271,065	\$688,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,853	\$2,620
Net Difference Between Projected and Actual	85,005	0
Change of Assumptions	93,294	29,469
Changes in Proportion and Differences Between	39,242	759
<b>Total</b>	<b>\$232,394</b>	<b>\$32,848</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(253,302)
<b>Total</b>	<b>(\$165,230)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,800

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$46,840
2024	69,211
2025	(6,423)
2026	89,918
2027	0
Thereafter	0
<b>Total</b>	<b>\$199,546</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,163,630	\$688,797	\$292,751

# PERF Net Pension Liability - Unaudited

## SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

<b>Net Pension Liability as of 2021</b>	<b>\$271,065</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,374
- Net Difference Between Projected and Actual Investment	436,958
- Change of Assumptions	(11,636)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290,066
Pension Expense/Income	(165,230)
Contributions	(140,800)
Total Activity in FY 2022	417,732
<b>Net Pension Liability as of 2022</b>	<b>\$688,797</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1863000  
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,194)
<b>Total</b>	<b>(\$2,194)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 1863000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,194
Pension Expense/Income	(2,194)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1864000  
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$128,329      Proportionate Share: 0.0000223

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,133	\$70,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,517	\$267
<b>Net Difference Between Projected and Actual</b>	8,680	0
<b>Change of Assumptions</b>	9,526	3,009
<b>Changes in Proportion and Differences Between</b>	12,293	7,915
<b>Total</b>	\$32,016	\$11,191

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,993
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,206)
<b>Total</b>	\$3,787

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,373

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$739
<b>2024</b>	10,562
<b>2025</b>	343
<b>2026</b>	9,181
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,825

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,814	\$70,330	\$29,892

# PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

<b>Net Pension Liability as of 2021</b>	<b>\$25,133</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	892
- Net Difference Between Projected and Actual Investment	41,313
- Change of Assumptions	(480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,058
Pension Expense/Income	3,787
Contributions	(14,373)
Total Activity in FY 2022	45,197
<b>Net Pension Liability as of 2022</b>	<b>\$70,330</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1865000  
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$57,000 Proportionate Share: 0.0000099

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$13,422	\$31,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$673	\$119
<b>Net Difference Between Projected and Actual</b>	3,853	0
<b>Change of Assumptions</b>	4,229	1,336
<b>Changes in Proportion and Differences Between</b>	1,934	631
<b>Total</b>	\$10,689	\$2,086

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,992
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	967
<b>Total</b>	\$4,959

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,384

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,376
<b>2024</b>	2,887
<b>2025</b>	(735)
<b>2026</b>	4,075
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$8,603

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,747	\$31,223	\$13,270

# PERF Net Pension Liability - Unaudited

## LIBERTY TOWNSHIP - 1865000

<b>Net Pension Liability as of 2021</b>	<b>\$13,422</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	363
- Net Difference Between Projected and Actual Investment	21,280
- Change of Assumptions	(843)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,574)
Pension Expense/Income	4,959
Contributions	(6,384)
Total Activity in FY 2022	17,801
<b>Net Pension Liability as of 2022</b>	<b>\$31,223</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1866000  
 Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$433,328      Proportionate Share: 0.0000753

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$85,399	\$237,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,121	\$903
Net Difference Between Projected and Actual	29,308	0
Change of Assumptions	32,166	10,160
Changes in Proportion and Differences Between	41,148	14,521
<b>Total</b>	<b>\$107,743</b>	<b>\$25,584</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,148)
<b>Total</b>	<b>\$23,217</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,533

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,637
2024	35,573
2025	947
2026	31,002
2027	0
Thereafter	0
<b>Total</b>	<b>\$82,159</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$401,197	\$237,484	\$100,935

# PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

<b>Net Pension Liability as of 2021</b>	<b>\$85,399</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,002
- Net Difference Between Projected and Actual Investment	140,190
- Change of Assumptions	(1,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,977
Pension Expense/Income	23,217
Contributions	(48,533)
Total Activity in FY 2022	152,085
<b>Net Pension Liability as of 2022</b>	<b>\$237,484</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1867000  
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$191,311 Proportionate Share: 0.0000332

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$43,291	\$104,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,258	\$398
Net Difference Between Projected and Actual	12,922	0
Change of Assumptions	14,182	4,480
Changes in Proportion and Differences Between	3,941	296
<b>Total</b>	<b>\$33,303</b>	<b>\$5,174</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,070
<b>Total</b>	<b>\$16,458</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,426

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,207
2024	9,044
2025	(1,791)
2026	13,669
2027	0
Thereafter	0
<b>Total</b>	<b>\$28,129</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$176,889	\$104,707	\$44,503

# PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

<b>Net Pension Liability as of 2021</b>	<b>\$43,291</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,243
- Net Difference Between Projected and Actual Investment	69,132
- Change of Assumptions	(2,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,641)
Pension Expense/Income	16,458
Contributions	(21,426)
Total Activity in FY 2022	61,416
<b>Net Pension Liability as of 2022</b>	<b>\$104,707</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1868000

Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$35,415      Proportionate Share: 0.000062

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$8,553	\$19,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$422	\$74
<b>Net Difference Between Projected and Actual</b>	2,413	0
<b>Change of Assumptions</b>	2,648	837
<b>Changes in Proportion and Differences Between</b>	1,043	855
<b>Total</b>	\$6,526	\$1,766

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,500
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(195)
<b>Total</b>	\$2,305

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,966

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$941
<b>2024</b>	1,792
<b>2025</b>	(525)
<b>2026</b>	2,552
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$4,760

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,033	\$19,554	\$8,311

**PERF Net Pension Liability - Unaudited**  
**WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000**

<b>Net Pension Liability as of 2021</b>	<b>\$8,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226
- Net Difference Between Projected and Actual Investment	13,518
- Change of Assumptions	(570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(512)
Pension Expense/Income	2,305
Contributions	(3,966)
Total Activity in FY 2022	11,001
<b>Net Pension Liability as of 2022</b>	<b>\$19,554</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1869000  
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$18,000 Proportionate Share: 0.0000031

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,342	\$9,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211	\$37
Net Difference Between Projected and Actual	1,207	0
Change of Assumptions	1,324	418
Changes in Proportion and Differences Between	64	574
<b>Total</b>	<b>\$2,806</b>	<b>\$1,029</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,840)
<b>Total</b>	<b>(\$590)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$134
2024	646
2025	(280)
2026	1,277
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,777</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,517	\$9,777	\$4,155

# PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

<b>Net Pension Liability as of 2021</b>	<b>\$4,342</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112
- Net Difference Between Projected and Actual Investment	6,845
- Change of Assumptions	(303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,387
Pension Expense/Income	(590)
Contributions	(2,016)
Total Activity in FY 2022	5,435
<b>Net Pension Liability as of 2022</b>	<b>\$9,777</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1870000

Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$1,058,907      Proportionate Share: 0.0001840

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$253,827	\$580,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$12,513	\$2,207
<b>Net Difference Between Projected and Actual</b>	71,616	0
<b>Change of Assumptions</b>	78,599	24,827
<b>Changes in Proportion and Differences Between</b>	25,013	17,903
<b>Total</b>	\$187,741	\$44,937

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$74,200
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,724
<b>Total</b>	\$90,924

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,596

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$33,077
<b>2024</b>	49,381
<b>2025</b>	(15,409)
<b>2026</b>	75,755
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$142,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$980,348	\$580,305	\$246,640

# PERF Net Pension Liability - Unaudited

## MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

<b>Net Pension Liability as of 2021</b>	<b>\$253,827</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,692
- Net Difference Between Projected and Actual Investment	401,187
- Change of Assumptions	(16,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,838)
Pension Expense/Income	90,924
Contributions	(118,596)
Total Activity in FY 2022	326,478
<b>Net Pension Liability as of 2022</b>	<b>\$580,305</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1871000  
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,895	\$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	27,426	158,605
<b>Total</b>	<b>\$27,426</b>	<b>\$158,605</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(104,102)
<b>Total</b>	<b>(\$104,102)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$58,940)
2024	(71,104)
2025	(1,135)
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$131,179)</b>

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

# PERF Net Pension Liability - Unaudited

## CHARTER SCHOOLS USA - 1871000

<b>Net Pension Liability as of 2021</b>	<b>\$2,895</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41)
- Net Difference Between Projected and Actual Investment	3,759
- Change of Assumptions	(806)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,295
Pension Expense/Income	(104,102)
Contributions	0
Total Activity in FY 2022	(2,895)
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1872000  
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,049	83,767
<b>Total</b>	<b>\$6,049</b>	<b>\$83,767</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(111,939)
<b>Total</b>	<b>(\$111,939)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$77,945)
2024	227
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$77,718)</b>

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

# PERF Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 1872000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	111,939
Pension Expense/Income	(111,939)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1873000  
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

ED POWER - 1873000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1874000  
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$56,976	\$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	5,049	105,610
<b>Total</b>	<b>\$5,049</b>	<b>\$105,610</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,758)
<b>Total</b>	<b>(36,758)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$49,728)
2024	(28,466)
2025	(22,367)
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$100,561)</b>

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

# PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

<b>Net Pension Liability as of 2021</b>	<b>\$56,976</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(811)
- Net Difference Between Projected and Actual Investment	73,978
- Change of Assumptions	(15,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,524)
Pension Expense/Income	(36,758)
Contributions	0
Total Activity in FY 2022	(56,976)
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1875000  
 Submission Unit Name: ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	10,694	0
<b>Total</b>	<b>\$10,694</b>	<b>\$0</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,680)
<b>Total</b>	<b>(\$38,680)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$10,694
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$10,694</b>

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

# PERF Net Pension Liability - Unaudited

## ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1875000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	38,680
Pension Expense/Income	(38,680)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1876000

Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$439,150      Proportionate Share: 0.0000763

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$100,926	\$240,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,189	\$915
Net Difference Between Projected and Actual	29,697	0
Change of Assumptions	32,593	10,295
Changes in Proportion and Differences Between	1,174	35,208
<b>Total</b>	<b>\$68,653</b>	<b>\$46,418</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,499)
<b>Total</b>	<b>\$14,270</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,185

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$11,622)
2024	7,133
2025	(4,688)
2026	31,412
2027	0
Thereafter	0
<b>Total</b>	<b>\$22,235</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$406,525	\$240,637	\$102,275

# PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

<b>Net Pension Liability as of 2021</b>	<b>\$100,926</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,837
- Net Difference Between Projected and Actual Investment	160,740
- Change of Assumptions	(5,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,847
Pension Expense/Income	14,270
Contributions	(49,185)
Total Activity in FY 2022	139,711
<b>Net Pension Liability as of 2022</b>	<b>\$240,637</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1877000  
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$1,292,431 Proportionate Share: 0.0002246

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$157,770	\$708,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$15,275	\$2,694
<b>Net Difference Between Projected and Actual</b>	87,418	0
<b>Change of Assumptions</b>	95,943	30,306
<b>Changes in Proportion and Differences Between</b>	281,834	456
<b>Total</b>	\$480,470	\$33,456

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$90,572
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	126,440
<b>Total</b>	\$217,012

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,752

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$152,770
<b>2024</b>	160,890
<b>2025</b>	40,882
<b>2026</b>	92,472
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$447,014

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,196,664	\$708,351	\$301,062

# PERF Net Pension Liability - Unaudited

## INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

<b>Net Pension Liability as of 2021</b>	<b>\$157,770</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,335
- Net Difference Between Projected and Actual Investment	292,268
- Change of Assumptions	21,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	154,002
Pension Expense/Income	217,012
Contributions	(144,752)
Total Activity in FY 2022	550,581
<b>Net Pension Liability as of 2022</b>	<b>\$708,351</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1878000  
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$1,700,282      Proportionate Share: 0.0002954

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$397,254	\$931,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,090	\$3,543
<b>Net Difference Between Projected and Actual</b>	114,974	0
<b>Change of Assumptions</b>	126,186	39,859
<b>Changes in Proportion and Differences Between</b>	26,358	22,731
<b>Total</b>	\$287,608	\$66,133

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$119,123
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	22,272
<b>Total</b>	\$141,395

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,127

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$40,846
<b>2024</b>	80,364
<b>2025</b>	(21,355)
<b>2026</b>	121,620
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$221,475

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,573,884	\$931,642	\$395,965

# PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

<b>Net Pension Liability as of 2021</b>	<b>\$397,254</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,892
- Net Difference Between Projected and Actual Investment	630,773
- Change of Assumptions	(24,264)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,281)
Pension Expense/Income	141,395
Contributions	(187,127)
Total Activity in FY 2022	534,388
<b>Net Pension Liability as of 2022</b>	<b>\$931,642</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1879000  
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$18,500      Proportionate Share: 0.0000032

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,474	\$10,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218	\$38
Net Difference Between Projected and Actual	1,245	0
Change of Assumptions	1,367	432
Changes in Proportion and Differences Between	58	495
<b>Total</b>	<b>\$2,888</b>	<b>\$965</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,133)
<b>Total</b>	<b>(\$10,843)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,072

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$223
2024	670
2025	(288)
2026	1,318
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,923</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,050	\$10,092	\$4,289

# PERF Net Pension Liability - Unaudited

## TOWN OF KINGMAN - 1879000

<b>Net Pension Liability as of 2021</b>	<b>\$4,474</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116
- Net Difference Between Projected and Actual Investment	7,054
- Change of Assumptions	(310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,673
Pension Expense/Income	(10,843)
Contributions	(2,072)
Total Activity in FY 2022	5,618
<b>Net Pension Liability as of 2022</b>	<b>\$10,092</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1880000  
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$171,313      Proportionate Share: 0.0000298

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$38,291	\$93,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,027	\$357
<b>Net Difference Between Projected and Actual</b>	11,599	0
<b>Change of Assumptions</b>	12,730	4,021
<b>Changes in Proportion and Differences Between</b>	1,738	5,612
<b>Total</b>	\$28,094	\$9,990

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,017
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,622
<b>Total</b>	\$17,639

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,187

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,094
<b>2024</b>	6,132
<b>2025</b>	(1,392)
<b>2026</b>	12,270
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$18,104

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$158,774	\$93,984	\$39,945

# PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

<b>Net Pension Liability as of 2021</b>	<b>\$38,291</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,125
- Net Difference Between Projected and Actual Investment	61,317
- Change of Assumptions	(1,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,250)
Pension Expense/Income	17,639
Contributions	(19,187)
Total Activity in FY 2022	55,693
<b>Net Pension Liability as of 2022</b>	<b>\$93,984</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1881000  
 Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$303,765      Proportionate Share: 0.0000528

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$68,292	\$166,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,591	\$633
Net Difference Between Projected and Actual	20,551	0
Change of Assumptions	22,555	7,124
Changes in Proportion and Differences Between	3,185	14,357
<b>Total</b>	<b>\$49,882</b>	<b>\$22,114</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,698)
<b>Total</b>	<b>\$17,594</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,022

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$951
2024	7,718
2025	(2,641)
2026	21,740
2027	0
Thereafter	0
<b>Total</b>	<b>\$27,768</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$281,317	\$166,522	\$70,775

# PERF Net Pension Liability - Unaudited

## TURKEY CREEK FIRE TERRITORY - 1881000

<b>Net Pension Liability as of 2021</b>	<b>\$68,292</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,986
- Net Difference Between Projected and Actual Investment	109,223
- Change of Assumptions	(3,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,030
Pension Expense/Income	17,594
Contributions	(34,022)
Total Activity in FY 2022	98,230
<b>Net Pension Liability as of 2022</b>	<b>\$166,522</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1882000  
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$4,022,941      Proportionate Share: 0.0006990

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$901,882	\$2,204,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,538	\$8,384
Net Difference Between Projected and Actual	272,062	0
Change of Assumptions	298,592	94,317
Changes in Proportion and Differences Between	44,709	2,628
<b>Total</b>	<b>\$662,901</b>	<b>\$105,329</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,284
<b>Total</b>	<b>\$331,162</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,135

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$114,970
2024	189,134
2025	(34,322)
2026	287,790
2027	0
Thereafter	0
<b>Total</b>	<b>\$557,572</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,724,256	\$2,204,529	\$936,965

# PERF Net Pension Liability - Unaudited

## MARION MUNICIPAL UTILITIES - 1882000

<b>Net Pension Liability as of 2021</b>	<b>\$901,882</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,315
- Net Difference Between Projected and Actual Investment	1,443,073
- Change of Assumptions	(46,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,970)
Pension Expense/Income	331,162
Contributions	(449,135)
Total Activity in FY 2022	1,302,647
<b>Net Pension Liability as of 2022</b>	<b>\$2,204,529</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1883000  
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$20,132	\$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	3,011	29,628
<b>Total</b>	<b>\$3,011</b>	<b>\$29,628</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,110)
<b>Total</b>	<b>(\$9,110)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$9,054)
2024	(9,768)
2025	(7,795)
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$26,617)</b>

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

# PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

<b>Net Pension Liability as of 2021</b>	<b>\$20,132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(287)
- Net Difference Between Projected and Actual Investment	26,140
- Change of Assumptions	(5,605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,712)
Pension Expense/Income	(9,110)
Contributions	(558)
Total Activity in FY 2022	(20,132)
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1884000  
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$65,975      Proportionate Share: 0.0000115

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$15,264	\$36,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$782	\$138
<b>Net Difference Between Projected and Actual</b>	4,476	0
<b>Change of Assumptions</b>	4,912	1,552
<b>Changes in Proportion and Differences Between</b>	318	224
<b>Total</b>	\$10,488	\$1,914

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,637
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	608
<b>Total</b>	\$5,245

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,389

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,709
<b>2024</b>	2,861
<b>2025</b>	(730)
<b>2026</b>	4,734
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$8,574

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,272	\$36,269	\$15,415

**PERF Net Pension Liability - Unaudited**  
**FULTON COUNTY AIRPORT AUTHORITY - 1884000**

<b>Net Pension Liability as of 2021</b>	<b>\$15,264</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427
- Net Difference Between Projected and Actual Investment	24,295
- Change of Assumptions	(889)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(684)
Pension Expense/Income	5,245
Contributions	(7,389)
Total Activity in FY 2022	21,005
<b>Net Pension Liability as of 2022</b>	<b>\$36,269</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1885000  
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$10,500      Proportionate Share: 0.0000018

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$2,500	\$5,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$122	\$22
<b>Net Difference Between Projected and Actual</b>	701	0
<b>Change of Assumptions</b>	769	243
<b>Changes in Proportion and Differences Between</b>	780	1,144
<b>Total</b>	\$2,372	\$1,409

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$726
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(199)
<b>Total</b>	\$527

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,176

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$409
<b>2024</b>	(34)
<b>2025</b>	(153)
<b>2026</b>	741
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,590	\$5,677	\$2,413

# PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

<b>Net Pension Liability as of 2021</b>	<b>\$2,500</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64
- Net Difference Between Projected and Actual Investment	3,947
- Change of Assumptions	(170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15)
Pension Expense/Income	527
Contributions	(1,176)
Total Activity in FY 2022	3,177
<b>Net Pension Liability as of 2022</b>	<b>\$5,677</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1886000  
 Submission Unit Name: TOWN OF MONTEREY

Wages: \$17,500      Proportionate Share: 0.0000030

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,211	\$9,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204	\$36
Net Difference Between Projected and Actual	1,168	0
Change of Assumptions	1,282	405
Changes in Proportion and Differences Between	713	1,629
<b>Total</b>	<b>\$3,367</b>	<b>\$2,070</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(454)
<b>Total</b>	<b>\$756</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,960

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$581)
2024	916
2025	(274)
2026	1,236
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,297</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,984	\$9,461	\$4,021

# PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

<b>Net Pension Liability as of 2021</b>	<b>\$4,211</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108
- Net Difference Between Projected and Actual Investment	6,635
- Change of Assumptions	(295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6
Pension Expense/Income	756
Contributions	(1,960)
Total Activity in FY 2022	5,250
<b>Net Pension Liability as of 2022</b>	<b>\$9,461</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1887000  
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200      Proportionate Share: 0.000025

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,421	\$7,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170	\$30
Net Difference Between Projected and Actual	973	0
Change of Assumptions	1,068	337
Changes in Proportion and Differences Between	25	294
<b>Total</b>	<b>\$2,236</b>	<b>\$661</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(239)
<b>Total</b>	<b>\$769</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$192
2024	556
2025	(204)
2026	1,031
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,575</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,320	\$7,885	\$3,351

# PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

<b>Net Pension Liability as of 2021</b>	<b>\$3,421</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91
- Net Difference Between Projected and Actual Investment	5,415
- Change of Assumptions	(222)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1
Pension Expense/Income	769
Contributions	(1,590)
Total Activity in FY 2022	4,464
<b>Net Pension Liability as of 2022</b>	<b>\$7,885</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1888000  
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	28,495
<b>Total</b>	<b>\$0</b>	<b>\$28,495</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,701)
<b>Total</b>	<b>(\$44,701)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$28,495)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$28,495)</b>

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

# PERF Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 1888000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	44,701
Pension Expense/Income	(44,701)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1889000  
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$43,413      Proportionate Share: 0.0000075

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$10,132	\$23,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$510	\$90
Net Difference Between Projected and Actual	2,919	0
Change of Assumptions	3,204	1,012
Changes in Proportion and Differences Between	131	807
<b>Total</b>	<b>\$6,764</b>	<b>\$1,909</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(563)
<b>Total</b>	<b>\$2,461</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,862

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$592
2024	1,711
2025	(537)
2026	3,089
2027	0
Thereafter	0
<b>Total</b>	<b>\$4,855</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,960	\$23,654	\$10,053

# PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

<b>Net Pension Liability as of 2021</b>	<b>\$10,132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275
- Net Difference Between Projected and Actual Investment	16,075
- Change of Assumptions	(628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	201
Pension Expense/Income	2,461
Contributions	(4,862)
Total Activity in FY 2022	13,522
<b>Net Pension Liability as of 2022</b>	<b>\$23,654</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1890000  
 Submission Unit Name: TOWN OF HOLTON

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF HOLTON - 1890000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1891000  
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$62,904 Proportionate Share: 0.0000109

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$14,737	\$34,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$741	\$131
Net Difference Between Projected and Actual	4,242	0
Change of Assumptions	4,656	1,471
Changes in Proportion and Differences Between	177	819
<b>Total</b>	<b>\$9,816</b>	<b>\$2,421</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(146)
<b>Total</b>	<b>\$4,250</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,774

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,327
2024	2,427
2025	(846)
2026	4,487
2027	0
Thereafter	0
<b>Total</b>	<b>\$7,395</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,075	\$34,377	\$14,611

# PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

<b>Net Pension Liability as of 2021</b>	<b>\$14,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	400
- Net Difference Between Projected and Actual Investment	23,377
- Change of Assumptions	(918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(695)
Pension Expense/Income	4,250
Contributions	(6,774)
Total Activity in FY 2022	19,640
<b>Net Pension Liability as of 2022</b>	<b>\$34,377</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1892000  
 Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$203,906 Proportionate Share: 0.0000354

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$111,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,407	\$425
<b>Net Difference Between Projected and Actual</b>	13,778	0
<b>Change of Assumptions</b>	15,122	4,777
<b>Changes in Proportion and Differences Between</b>	68,872	0
<b>Total</b>	\$100,179	\$5,202

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$14,275
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	25,231
<b>Total</b>	\$39,506

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,837

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$30,055
<b>2024</b>	34,140
<b>2025</b>	16,209
<b>2026</b>	14,573
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$94,977

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,610	\$111,646	\$47,451

**PERF Net Pension Liability - Unaudited**  
**SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,982
- Net Difference Between Projected and Actual Investment	13,778
- Change of Assumptions	10,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,872
Pension Expense/Income	39,506
Contributions	<span style="color: red;">(22,837)</span>
Total Activity in FY 2022	111,646
<b>Net Pension Liability as of 2022</b>	<b>\$111,646</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1893000  
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	18,593
<b>Total</b>	<b>\$0</b>	<b>\$18,593</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,758)
<b>Total</b>	<b>(\$11,758)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$11,560)
2024	(7,033)
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$18,593)</b>

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

# PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	11,758
Pension Expense/Income	(11,758)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1894000  
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,563,640      Proportionate Share: 0.0002717

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$382,780	\$856,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,478	\$3,259
Net Difference Between Projected and Actual	105,750	0
Change of Assumptions	116,062	36,661
Changes in Proportion and Differences Between	4,128	56,227
<b>Total</b>	<b>\$244,418</b>	<b>\$96,147</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,808)
<b>Total</b>	<b>\$73,758</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,127

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,636
2024	50,653
2025	(25,880)
2026	111,862
2027	0
Thereafter	0
<b>Total</b>	<b>\$148,271</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,447,611	\$856,896	\$364,197

# PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

<b>Net Pension Liability as of 2021</b>	<b>\$382,780</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,770
- Net Difference Between Projected and Actual Investment	602,755
- Change of Assumptions	(27,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,880)
Pension Expense/Income	73,758
Contributions	(175,127)
Total Activity in FY 2022	474,116
<b>Net Pension Liability as of 2022</b>	<b>\$856,896</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1895000  
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$35,609      Proportionate Share: 0.0000062

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$8,553	\$19,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$422	\$74
<b>Net Difference Between Projected and Actual</b>	2,413	0
<b>Change of Assumptions</b>	2,648	837
<b>Changes in Proportion and Differences Between</b>	1,471	685
<b>Total</b>	\$6,954	\$1,596

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,500
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	375
<b>Total</b>	\$2,875

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,988

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,707
<b>2024</b>	1,619
<b>2025</b>	(521)
<b>2026</b>	2,553
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,358

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,033	\$19,554	\$8,311

# PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

<b>Net Pension Liability as of 2021</b>	<b>\$8,553</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226
- Net Difference Between Projected and Actual Investment	13,518
- Change of Assumptions	(570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,060)
Pension Expense/Income	2,875
Contributions	(3,988)
Total Activity in FY 2022	11,001
<b>Net Pension Liability as of 2022</b>	<b>\$19,554</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1896000  
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$50,218      Proportionate Share: 0.0000087

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$11,316	\$27,438

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$592	\$104
<b>Net Difference Between Projected and Actual</b>	3,386	0
<b>Change of Assumptions</b>	3,716	1,174
<b>Changes in Proportion and Differences Between</b>	657	32
<b>Total</b>	\$8,351	\$1,310

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,508
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	382
<b>Total</b>	\$3,890

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,624

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,478
<b>2024</b>	2,437
<b>2025</b>	(456)
<b>2026</b>	3,582
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,041

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,353	\$27,438	\$11,662

# PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

<b>Net Pension Liability as of 2021</b>	<b>\$11,316</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327
- Net Difference Between Projected and Actual Investment	18,079
- Change of Assumptions	(608)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58
Pension Expense/Income	3,890
Contributions	(5,624)
Total Activity in FY 2022	16,122
<b>Net Pension Liability as of 2022</b>	<b>\$27,438</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1897000  
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$133,336      Proportionate Share: 0.0000232

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$26,449	\$73,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,578	\$278
Net Difference Between Projected and Actual	9,030	0
Change of Assumptions	9,910	3,130
Changes in Proportion and Differences Between	8,002	67
<b>Total</b>	<b>\$28,520</b>	<b>\$3,475</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,356
Specific Liabilities of Individual Employers	(\$1,346)
Net Amortization of Deferred Amounts from Changes in	4,300
<b>Total</b>	<b>\$12,310</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,588

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,420
2024	8,838
2025	234
2026	9,553
2027	0
Thereafter	0
<b>Total</b>	<b>\$25,045</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,609	\$73,169	\$31,098

# PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

<b>Net Pension Liability as of 2021</b>	<b>\$26,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	923
- Net Difference Between Projected and Actual Investment	43,371
- Change of Assumptions	(583)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,287
Pension Expense/Income	12,310
Contributions	(13,588)
Total Activity in FY 2022	46,720
<b>Net Pension Liability as of 2022</b>	<b>\$73,169</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1898000  
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## INDIANA MATH AND SCIENCE ACADEMY SOUTH - 1898000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1899000  
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$328,534 Proportionate Share: 0.0000571

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$68,556	\$180,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,883	\$685
Net Difference Between Projected and Actual	22,224	0
Change of Assumptions	24,391	7,705
Changes in Proportion and Differences Between	15,809	1,104
<b>Total</b>	<b>\$66,307</b>	<b>\$9,494</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,026
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,919)
<b>Total</b>	<b>\$21,107</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,796

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,588
2024	20,492
2025	(774)
2026	23,507
2027	0
Thereafter	0
<b>Total</b>	<b>\$56,813</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$304,227	\$180,084	\$76,539

**PERF Net Pension Liability - Unaudited**  
**ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000**

<b>Net Pension Liability as of 2021</b>	<b>\$68,556</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,222
- Net Difference Between Projected and Actual Investment	111,237
- Change of Assumptions	(2,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,157
Pension Expense/Income	21,107
Contributions	(36,796)
Total Activity in FY 2022	111,528
<b>Net Pension Liability as of 2022</b>	<b>\$180,084</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1900000  
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$320,854      Proportionate Share: 0.0000558

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$87,109	\$175,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,795	\$669
Net Difference Between Projected and Actual	21,718	0
Change of Assumptions	23,836	7,529
Changes in Proportion and Differences Between	848	33,251
<b>Total</b>	<b>\$50,197</b>	<b>\$41,449</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,547)
<b>Total</b>	<b>\$1,955</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,936

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$7,845)
2024	2,275
2025	(8,655)
2026	22,973
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,748</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,301	\$175,984	\$74,796

# PERF Net Pension Liability - Unaudited

## LAKE COUNTY SOLID WASTE DISTRICT - 1900000

<b>Net Pension Liability as of 2021</b>	<b>\$87,109</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,886
- Net Difference Between Projected and Actual Investment	134,821
- Change of Assumptions	(7,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,908)
Pension Expense/Income	1,955
Contributions	(35,936)
Total Activity in FY 2022	88,875
<b>Net Pension Liability as of 2022</b>	<b>\$175,984</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1901000  
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$789,190 Proportionate Share: 0.0001371

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$175,666	\$432,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,324	\$1,644
<b>Net Difference Between Projected and Actual</b>	53,362	0
<b>Change of Assumptions</b>	58,565	18,499
<b>Changes in Proportion and Differences Between</b>	73,371	506
<b>Total</b>	\$194,622	\$20,649

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$55,287
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	54,467
<b>Total</b>	\$109,754

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,390

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$67,351
<b>2024</b>	56,366
<b>2025</b>	(6,191)
<b>2026</b>	56,447
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$173,973

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$730,466	\$432,390	\$183,774

**PERF Net Pension Liability - Unaudited**  
**DUGGER UNION COMMUNITY SCHOOLS - 1901000**

<b>Net Pension Liability as of 2021</b>	<b>\$175,666</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,180
- Net Difference Between Projected and Actual Investment	281,448
- Change of Assumptions	(8,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,431)
Pension Expense/Income	109,754
Contributions	(88,390)
Total Activity in FY 2022	256,724
<b>Net Pension Liability as of 2022</b>	<b>\$432,390</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1902000  
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	509
<b>Total</b>	<b>\$0</b>	<b>\$509</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(606)
<b>Total</b>	<b>(\$606)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$509)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$509)</b>

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

# PERF Net Pension Liability - Unaudited

OWEN TOWNSHIP WARRICK COUNTY - 1902000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	606
Pension Expense/Income	(606)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1903000  
 Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$457,407      Proportionate Share: 0.0000795

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$106,189	\$250,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,407	\$954
<b>Net Difference Between Projected and Actual</b>	30,943	0
<b>Change of Assumptions</b>	33,960	10,727
<b>Changes in Proportion and Differences Between</b>	5,612	2,627
<b>Total</b>	\$75,922	\$14,308

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$32,059
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,269
<b>Total</b>	\$37,328

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,929

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$14,540
<b>2024</b>	19,694
<b>2025</b>	(5,352)
<b>2026</b>	32,732
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$61,614

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$423,574	\$250,730	\$106,565

# PERF Net Pension Liability - Unaudited

## GIBSON COUNTY SOLID WASTE - 1903000

<b>Net Pension Liability as of 2021</b>	<b>\$106,189</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,941
- Net Difference Between Projected and Actual Investment	168,820
- Change of Assumptions	(6,329)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,290)
Pension Expense/Income	37,328
Contributions	(50,929)
Total Activity in FY 2022	144,541
<b>Net Pension Liability as of 2022</b>	<b>\$250,730</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1904000  
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$20,000 Proportionate Share: 0.0000035

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$4,474	\$11,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238	\$42
Net Difference Between Projected and Actual	1,362	0
Change of Assumptions	1,495	472
Changes in Proportion and Differences Between	722	190
<b>Total</b>	<b>\$3,817</b>	<b>\$704</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	153
<b>Total</b>	<b>\$1,564</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,240

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$658
2024	1,171
2025	(158)
2026	1,442
2027	0
Thereafter	0
<b>Total</b>	<b>\$3,113</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,648	\$11,038	\$4,692

# PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

<b>Net Pension Liability as of 2021</b>	<b>\$4,474</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132
- Net Difference Between Projected and Actual Investment	7,171
- Change of Assumptions	(222)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159
Pension Expense/Income	1,564
Contributions	(2,240)
Total Activity in FY 2022	6,564
<b>Net Pension Liability as of 2022</b>	<b>\$11,038</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1905000  
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$1,001,027      Proportionate Share: 0.0001739

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$237,116	\$548,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,827	\$2,086
<b>Net Difference Between Projected and Actual</b>	67,685	0
<b>Change of Assumptions</b>	74,285	23,465
<b>Changes in Proportion and Differences Between</b>	42,607	12,842
<b>Total</b>	\$196,404	\$38,393

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$70,127
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	38,823
<b>Total</b>	\$108,950

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,115

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$46,947
<b>2024</b>	52,932
<b>2025</b>	(13,467)
<b>2026</b>	71,599
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$158,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$926,535	\$548,451	\$233,102

**PERF Net Pension Liability - Unaudited**  
**WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000**

<b>Net Pension Liability as of 2021</b>	<b>\$237,116</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,365
- Net Difference Between Projected and Actual Investment	375,558
- Change of Assumptions	(15,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,233)
Pension Expense/Income	108,950
Contributions	(112,115)
Total Activity in FY 2022	311,335
<b>Net Pension Liability as of 2022</b>	<b>\$548,451</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1906000  
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$45,300 Proportionate Share: 0.0000079

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,132	\$24,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$537	\$95
<b>Net Difference Between Projected and Actual</b>	3,075	0
<b>Change of Assumptions</b>	3,375	1,066
<b>Changes in Proportion and Differences Between</b>	1,695	29
<b>Total</b>	\$8,682	\$1,190

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,186
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,070
<b>Total</b>	\$4,256

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,074

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$2,017
<b>2024</b>	2,589
<b>2025</b>	(366)
<b>2026</b>	3,252
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,492

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,091	\$24,915	\$10,589

# PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

<b>Net Pension Liability as of 2021</b>	<b>\$10,132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297
- Net Difference Between Projected and Actual Investment	16,231
- Change of Assumptions	(511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(416)
Pension Expense/Income	4,256
Contributions	(5,074)
Total Activity in FY 2022	14,783
<b>Net Pension Liability as of 2022</b>	<b>\$24,915</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1907000  
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$92,202      Proportionate Share: 0.0000160

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$21,843	\$50,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,088	\$192
<b>Net Difference Between Projected and Actual</b>	6,227	0
<b>Change of Assumptions</b>	6,835	2,159
<b>Changes in Proportion and Differences Between</b>	1,757	1,996
<b>Total</b>	\$15,907	\$4,347

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,452
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	633
<b>Total</b>	\$7,085

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,327

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,983
<b>2024</b>	4,238
<b>2025</b>	(1,248)
<b>2026</b>	6,587
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$11,560

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$85,248	\$50,461	\$21,447

**PERF Net Pension Liability - Unaudited**  
**HAMILTON COUNTY AIRPORT AUTHORITY - 1907000**

<b>Net Pension Liability as of 2021</b>	<b>\$21,843</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	585
- Net Difference Between Projected and Actual Investment	34,588
- Change of Assumptions	(1,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,908)
Pension Expense/Income	7,085
Contributions	(10,327)
Total Activity in FY 2022	28,618
<b>Net Pension Liability as of 2022</b>	<b>\$50,461</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1908000  
 Submission Unit Name: MAYS COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	267
<b>Total</b>	<b>\$0</b>	<b>\$267</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47)
<b>Total</b>	<b>(47)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$267)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(267)</b>

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

# PERF Net Pension Liability - Unaudited

## MAYS COMMUNITY ACADEMY - 1908000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	47
Pension Expense/Income	(47)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1909000  
 Submission Unit Name: TOWN OF VEVAY

Wages: \$388,317      Proportionate Share: 0.0000675

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$80,925	\$212,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,591	\$810
<b>Net Difference Between Projected and Actual</b>	26,272	0
<b>Change of Assumptions</b>	28,834	9,108
<b>Changes in Proportion and Differences Between</b>	19,927	12,935
<b>Total</b>	\$79,624	\$22,853

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$27,220
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,416
<b>Total</b>	\$37,636

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,989

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$14,979
<b>2024</b>	15,559
<b>2025</b>	(1,558)
<b>2026</b>	27,791
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$56,771

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$359,638	\$212,884	\$90,479

# PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

<b>Net Pension Liability as of 2021</b>	<b>\$80,925</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,629
- Net Difference Between Projected and Actual Investment	131,345
- Change of Assumptions	(2,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,141
Pension Expense/Income	37,636
Contributions	(39,989)
Total Activity in FY 2022	131,959
<b>Net Pension Liability as of 2022</b>	<b>\$212,884</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1910000

Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$139,384      Proportionate Share: 0.0000242

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,449	\$76,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,646	\$290
<b>Net Difference Between Projected and Actual</b>	9,419	0
<b>Change of Assumptions</b>	10,338	3,265
<b>Changes in Proportion and Differences Between</b>	8,935	65
<b>Total</b>	\$30,338	\$3,620

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,759
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	2,997
<b>Total</b>	\$12,756

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,611

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,751
<b>2024</b>	9,305
<b>2025</b>	697
<b>2026</b>	9,965
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$26,718

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$128,937	\$76,323	\$32,439

**PERF Net Pension Liability - Unaudited**  
**BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000**

<b>Net Pension Liability as of 2021</b>	<b>\$26,449</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	979
- Net Difference Between Projected and Actual Investment	43,760
- Change of Assumptions	(290)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,280
Pension Expense/Income	12,756
Contributions	(15,611)
Total Activity in FY 2022	49,874
<b>Net Pension Liability as of 2022</b>	<b>\$76,323</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1911000  
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$513,971      Proportionate Share: 0.0000893

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$103,557	\$281,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,073	\$1,071
<b>Net Difference Between Projected and Actual</b>	34,757	0
<b>Change of Assumptions</b>	38,146	12,049
<b>Changes in Proportion and Differences Between</b>	34,513	2,573
<b>Total</b>	\$113,489	\$15,693

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,011
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,418
<b>Total</b>	\$63,429

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,565

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$24,778
<b>2024</b>	36,021
<b>2025</b>	230
<b>2026</b>	36,767
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$97,796

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$475,788	\$281,637	\$119,701

# PERF Net Pension Liability - Unaudited

## EDISON SCHOOL OF THE ARTS - 1911000

<b>Net Pension Liability as of 2021</b>	<b>\$103,557</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,528
- Net Difference Between Projected and Actual Investment	169,217
- Change of Assumptions	(2,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,203
Pension Expense/Income	63,429
Contributions	(57,565)
Total Activity in FY 2022	178,080
<b>Net Pension Liability as of 2022</b>	<b>\$281,637</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1912000  
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$634,650 Proportionate Share: 0.0001103

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$133,953	\$347,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,501	\$1,323
<b>Net Difference Between Projected and Actual</b>	42,931	0
<b>Change of Assumptions</b>	47,117	14,883
<b>Changes in Proportion and Differences Between</b>	31,400	5,618
<b>Total</b>	\$128,949	\$21,824

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$44,480
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,382
<b>Total</b>	\$61,862

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,081

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$23,644
<b>2024</b>	40,163
<b>2025</b>	(2,094)
<b>2026</b>	45,412
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$107,125

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$587,676	\$347,868	\$147,850

# PERF Net Pension Liability - Unaudited

## OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

<b>Net Pension Liability as of 2021</b>	<b>\$133,953</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,271
- Net Difference Between Projected and Actual Investment	216,857
- Change of Assumptions	(5,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,063
Pension Expense/Income	61,862
Contributions	(71,081)
Total Activity in FY 2022	213,915
<b>Net Pension Liability as of 2022</b>	<b>\$347,868</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1913000  
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$56,448      Proportionate Share: 0.0000098

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$12,895	\$30,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$666	\$118
<b>Net Difference Between Projected and Actual</b>	3,814	0
<b>Change of Assumptions</b>	4,186	1,322
<b>Changes in Proportion and Differences Between</b>	239	40
<b>Total</b>	\$8,905	\$1,480

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,952
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,401)
<b>Total</b>	\$1,551

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,322

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,467
<b>2024</b>	2,499
<b>2025</b>	(576)
<b>2026</b>	4,035
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,425

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,214	\$30,908	\$13,136

# PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

<b>Net Pension Liability as of 2021</b>	<b>\$12,895</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	364
- Net Difference Between Projected and Actual Investment	20,557
- Change of Assumptions	(725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,588
Pension Expense/Income	1,551
Contributions	(6,322)
Total Activity in FY 2022	18,013
<b>Net Pension Liability as of 2022</b>	<b>\$30,908</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1914000  
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$403,325      Proportionate Share: 0.0000701

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$100,662	\$221,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,767	\$841
<b>Net Difference Between Projected and Actual</b>	27,284	0
<b>Change of Assumptions</b>	29,945	9,459
<b>Changes in Proportion and Differences Between</b>	23,134	12,642
<b>Total</b>	\$85,130	\$22,942

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$28,268
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,734
<b>Total</b>	\$56,002

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,172

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$23,721
<b>2024</b>	17,035
<b>2025</b>	(7,429)
<b>2026</b>	28,861
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$62,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$373,491	\$221,084	\$93,965

**PERF Net Pension Liability - Unaudited**  
**NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000**

<b>Net Pension Liability as of 2021</b>	<b>\$100,662</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,493
- Net Difference Between Projected and Actual Investment	157,985
- Change of Assumptions	(7,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,349)
Pension Expense/Income	56,002
Contributions	(45,172)
Total Activity in FY 2022	120,422
<b>Net Pension Liability as of 2022</b>	<b>\$221,084</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1915000  
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$142,407      Proportionate Share: 0.0000247

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$26,975	\$77,900

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,680	\$296
<b>Net Difference Between Projected and Actual</b>	9,614	0
<b>Change of Assumptions</b>	10,551	3,333
<b>Changes in Proportion and Differences Between</b>	18,877	7,165
<b>Total</b>	\$40,722	\$10,794

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,961
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,023
<b>Total</b>	\$21,984

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,950

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$12,944
<b>2024</b>	6,091
<b>2025</b>	723
<b>2026</b>	10,170
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$29,928

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$131,601	\$77,900	\$33,109

# PERF Net Pension Liability - Unaudited

## NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

<b>Net Pension Liability as of 2021</b>	<b>\$26,975</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,000
- Net Difference Between Projected and Actual Investment	44,638
- Change of Assumptions	(292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(455)
Pension Expense/Income	21,984
Contributions	(15,950)
Total Activity in FY 2022	50,925
<b>Net Pension Liability as of 2022</b>	<b>\$77,900</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1916000

Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$1,138,028      Proportionate Share: 0.0001977

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$226,721	\$623,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,445	\$2,371
<b>Net Difference Between Projected and Actual</b>	76,948	0
<b>Change of Assumptions</b>	84,452	26,676
<b>Changes in Proportion and Differences Between</b>	92,658	657
<b>Total</b>	\$267,503	\$29,704

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,724
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	169,921
<b>Total</b>	\$249,645

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,459

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$83,348
<b>2024</b>	71,545
<b>2025</b>	1,508
<b>2026</b>	81,398
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$237,799

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,341	\$623,513	\$265,004

# PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

<b>Net Pension Liability as of 2021</b>	<b>\$226,721</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,847
- Net Difference Between Projected and Actual Investment	371,324
- Change of Assumptions	(5,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,225)
Pension Expense/Income	249,645
Contributions	(127,459)
Total Activity in FY 2022	396,792
<b>Net Pension Liability as of 2022</b>	<b>\$623,513</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1917000  
 Submission Unit Name: CITY OF BICKNELL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	417
<b>Total</b>	<b>\$0</b>	<b>\$417</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(73)
<b>Total</b>	<b>(\$73)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$417)
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$417)</b>

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

# PERF Net Pension Liability - Unaudited

CITY OF BICKNELL - 1917000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	73
Pension Expense/Income	(73)
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1918000  
 Submission Unit Name: CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1918000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1919000  
 Submission Unit Name: TOWN OF CLERMONT

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF CLERMONT - 1919000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1921000  
 Submission Unit Name: SUPER SCHOOLS INC

Wages: \$440,213      Proportionate Share: 0.0000765

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$75,135	\$241,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,203	\$918
<b>Net Difference Between Projected and Actual</b>	29,775	0
<b>Change of Assumptions</b>	32,679	10,322
<b>Changes in Proportion and Differences Between</b>	41,468	17,449
<b>Total</b>	\$109,125	\$28,689

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$30,849
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	61,417
<b>Total</b>	\$92,266

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,304

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$17,915
<b>2024</b>	25,499
<b>2025</b>	5,525
<b>2026</b>	31,497
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$80,436

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$407,590	\$241,268	\$102,543

# PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

<b>Net Pension Liability as of 2021</b>	<b>\$75,135</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,215
- Net Difference Between Projected and Actual Investment	127,331
- Change of Assumptions	1,441
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,816)
Pension Expense/Income	92,266
Contributions	(49,304)
Total Activity in FY 2022	166,133
<b>Net Pension Liability as of 2022</b>	<b>\$241,268</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1922000

Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$159,022      Proportionate Share: 0.0000276

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$35,002	\$87,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,877	\$331
<b>Net Difference Between Projected and Actual</b>	10,742	0
<b>Change of Assumptions</b>	11,790	3,724
<b>Changes in Proportion and Differences Between</b>	4,005	6,243
<b>Total</b>	\$28,414	\$10,298

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,130
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,575
<b>Total</b>	\$32,705

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,811

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$2,869
<b>2024</b>	4,984
<b>2025</b>	(1,100)
<b>2026</b>	11,363
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$18,116

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$147,052	\$87,046	\$36,996

# PERF Net Pension Liability - Unaudited

## KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

<b>Net Pension Liability as of 2021</b>	<b>\$35,002</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,048
- Net Difference Between Projected and Actual Investment	56,188
- Change of Assumptions	(1,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,408)
Pension Expense/Income	32,705
Contributions	(17,811)
Total Activity in FY 2022	52,044
<b>Net Pension Liability as of 2022</b>	<b>\$87,046</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1923000  
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$40,282      Proportionate Share: 0.0000070

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$8,027	\$22,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$476	\$84
<b>Net Difference Between Projected and Actual</b>	2,725	0
<b>Change of Assumptions</b>	2,990	945
<b>Changes in Proportion and Differences Between</b>	2,000	174
<b>Total</b>	\$8,191	\$1,203

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,823
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,717
<b>Total</b>	\$8,540

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,512

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,550
<b>2024</b>	2,502
<b>2025</b>	55
<b>2026</b>	2,881
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,988

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,296	\$22,077	\$9,383

# PERF Net Pension Liability - Unaudited

## HELT FIRE AND RESCUE - 1923000

<b>Net Pension Liability as of 2021</b>	<b>\$8,027</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277
- Net Difference Between Projected and Actual Investment	13,147
- Change of Assumptions	(189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,213)
Pension Expense/Income	8,540
Contributions	(4,512)
Total Activity in FY 2022	14,050
<b>Net Pension Liability as of 2022</b>	<b>\$22,077</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1924000  
 Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$66,452      Proportionate Share: 0.0000115

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$14,737	\$36,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$782	\$138
<b>Net Difference Between Projected and Actual</b>	4,476	0
<b>Change of Assumptions</b>	4,912	1,552
<b>Changes in Proportion and Differences Between</b>	757	1,441
<b>Total</b>	\$10,927	\$3,131

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,637
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,460
<b>Total</b>	\$14,097

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,443

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$1,000
<b>2024</b>	2,576
<b>2025</b>	(514)
<b>2026</b>	4,734
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$7,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,272	\$36,269	\$15,415

# PERF Net Pension Liability - Unaudited

## PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

<b>Net Pension Liability as of 2021</b>	<b>\$14,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	434
- Net Difference Between Projected and Actual Investment	23,611
- Change of Assumptions	(743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,424)
Pension Expense/Income	14,097
Contributions	(7,443)
Total Activity in FY 2022	21,532
<b>Net Pension Liability as of 2022</b>	<b>\$36,269</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1925000  
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$48,750 Proportionate Share: 0.0000085

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$10,790	\$26,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$578	\$102
<b>Net Difference Between Projected and Actual</b>	3,308	0
<b>Change of Assumptions</b>	3,631	1,147
<b>Changes in Proportion and Differences Between</b>	680	1,731
<b>Total</b>	\$8,197	\$2,980

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,428
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,572
<b>Total</b>	\$10,000

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,460

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$277
<b>2024</b>	1,789
<b>2025</b>	(348)
<b>2026</b>	3,499
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$5,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,288	\$26,808	\$11,394

# PERF Net Pension Liability - Unaudited

## TOWN OF NEWPORT - 1925000

<b>Net Pension Liability as of 2021</b>	<b>\$10,790</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	322
- Net Difference Between Projected and Actual Investment	17,318
- Change of Assumptions	(519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,643)
Pension Expense/Income	10,000
Contributions	(5,460)
Total Activity in FY 2022	16,018
<b>Net Pension Liability as of 2022</b>	<b>\$26,808</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1926000  
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$290,397      Proportionate Share: 0.0000505

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$7,237	\$159,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,434	\$606
<b>Net Difference Between Projected and Actual</b>	19,655	0
<b>Change of Assumptions</b>	21,572	6,814
<b>Changes in Proportion and Differences Between</b>	92,567	1,254
<b>Total</b>	\$137,228	\$8,674

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,365
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	37,247
<b>Total</b>	\$57,612

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,524

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$43,205
<b>2024</b>	44,286
<b>2025</b>	20,272
<b>2026</b>	20,791
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$128,554

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,063	\$159,269	\$67,692

# PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1926000

<b>Net Pension Liability as of 2021</b>	<b>\$7,237</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,725
- Net Difference Between Projected and Actual Investment	29,052
- Change of Assumptions	12,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,423
Pension Expense/Income	57,612
Contributions	(32,524)
Total Activity in FY 2022	152,032
<b>Net Pension Liability as of 2022</b>	<b>\$159,269</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1927000  
 Submission Unit Name: TOWN OF CROMWELL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF CROMWELL - 1927000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1928000  
 Submission Unit Name: WESTVILLE NEW DURHAM TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>\$0</b>

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

# PERF Net Pension Liability - Unaudited

## WESTVILLE NEW DURHAM TOWNSHIP LIBRARY - 1928000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1929000  
 Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$124,407 Proportionate Share: 0.0000216

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$27,896	\$68,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,469	\$259
<b>Net Difference Between Projected and Actual</b>	8,407	0
<b>Change of Assumptions</b>	9,227	2,915
<b>Changes in Proportion and Differences Between</b>	4,224	143
<b>Total</b>	\$23,327	\$3,317

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,710
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,269
<b>Total</b>	\$25,979

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,934

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,373
<b>2024</b>	6,804
<b>2025</b>	(1,060)
<b>2026</b>	8,893
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$20,010

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,084	\$68,123	\$28,953

# PERF Net Pension Liability - Unaudited

## MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

<b>Net Pension Liability as of 2021</b>	<b>\$27,896</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	813
- Net Difference Between Projected and Actual Investment	44,627
- Change of Assumptions	(1,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,804)
Pension Expense/Income	25,979
Contributions	(13,934)
Total Activity in FY 2022	40,227
<b>Net Pension Liability as of 2022</b>	<b>\$68,123</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1930000  
 Submission Unit Name: TOWN OF ROANN

Wages: \$173,098      Proportionate Share: 0.0000301

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$38,554	\$94,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,047	\$361
<b>Net Difference Between Projected and Actual</b>	11,715	0
<b>Change of Assumptions</b>	12,858	4,061
<b>Changes in Proportion and Differences Between</b>	11,881	102
<b>Total</b>	\$38,501	\$4,524

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,138
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	24,315
<b>Total</b>	\$36,453

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,387

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$10,571
<b>2024</b>	12,373
<b>2025</b>	(1,360)
<b>2026</b>	12,393
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$33,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,372	\$94,930	\$40,347

# PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

<b>Net Pension Liability as of 2021</b>	<b>\$38,554</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,137
- Net Difference Between Projected and Actual Investment	61,774
- Change of Assumptions	(1,936)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,665)
Pension Expense/Income	36,453
Contributions	(19,387)
Total Activity in FY 2022	56,376
<b>Net Pension Liability as of 2022</b>	<b>\$94,930</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1931000  
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$14,000 Proportionate Share: 0.0000024

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$3,290	\$7,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$163	\$29
<b>Net Difference Between Projected and Actual</b>	934	0
<b>Change of Assumptions</b>	1,025	324
<b>Changes in Proportion and Differences Between</b>	703	1,221
<b>Total</b>	\$2,825	\$1,574

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$968
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,918
<b>Total</b>	\$2,886

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$334
<b>2024</b>	116
<b>2025</b>	(187)
<b>2026</b>	988
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,251

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,787	\$7,569	\$3,217

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP CLARK COUNTY - 1931000**

<b>Net Pension Liability as of 2021</b>	<b>\$3,290</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87
- Net Difference Between Projected and Actual Investment	5,205
- Change of Assumptions	(215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,116)
Pension Expense/Income	2,886
Contributions	(1,568)
Total Activity in FY 2022	4,279
<b>Net Pension Liability as of 2022</b>	<b>\$7,569</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1932000

Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$173,478      Proportionate Share: 0.0000301

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$30,528	\$94,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,047	\$361
<b>Net Difference Between Projected and Actual</b>	11,715	0
<b>Change of Assumptions</b>	12,858	4,061
<b>Changes in Proportion and Differences Between</b>	23,355	1,838
<b>Total</b>	\$49,975	\$6,260

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,138
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	22,359
<b>Total</b>	\$34,497

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,662

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$15,061
<b>2024</b>	14,806
<b>2025</b>	1,455
<b>2026</b>	12,393
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$43,715

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,372	\$94,930	\$40,347

# PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

<b>Net Pension Liability as of 2021</b>	<b>\$30,528</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,252
- Net Difference Between Projected and Actual Investment	51,352
- Change of Assumptions	298
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,335)
Pension Expense/Income	34,497
Contributions	(17,662)
Total Activity in FY 2022	64,402
<b>Net Pension Liability as of 2022</b>	<b>\$94,930</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1933000  
 Submission Unit Name: CITY OF CHALMERS

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

CITY OF CHALMERS - 1933000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1934000  
 Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$386,709 Proportionate Share: 0.0000672

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$67,503	\$211,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,570	\$806
<b>Net Difference Between Projected and Actual</b>	26,155	0
<b>Change of Assumptions</b>	28,706	9,067
<b>Changes in Proportion and Differences Between</b>	78,496	1,944
<b>Total</b>	\$137,927	\$11,817

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$27,099
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	58,695
<b>Total</b>	\$85,794

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,311

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$61,194
<b>2024</b>	32,984
<b>2025</b>	4,265
<b>2026</b>	27,667
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$126,110

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$358,040	\$211,938	\$90,077

# PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

<b>Net Pension Liability as of 2021</b>	<b>\$67,503</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,803
- Net Difference Between Projected and Actual Investment	113,801
- Change of Assumptions	847
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,499)
Pension Expense/Income	85,794
Contributions	(43,311)
Total Activity in FY 2022	144,435
<b>Net Pension Liability as of 2022</b>	<b>\$211,938</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1935000  
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## INVENT LEARNING HUB - 1935000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1936000  
 Submission Unit Name: TOWN OF SYRACUSE

Wages: \$1,128,307      Proportionate Share: 0.0001961

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$267,249	\$618,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,336	\$2,352
<b>Net Difference Between Projected and Actual</b>	76,325	0
<b>Change of Assumptions</b>	83,768	26,460
<b>Changes in Proportion and Differences Between</b>	174,231	30,728
<b>Total</b>	\$347,660	\$59,540

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,079
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	187,647
<b>Total</b>	\$266,726

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,370

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$182,654
<b>2024</b>	39,872
<b>2025</b>	(15,143)
<b>2026</b>	80,737
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$288,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,044,816	\$618,466	\$262,860

# PERF Net Pension Liability - Unaudited

TOWN OF SYRACUSE - 1936000

<b>Net Pension Liability as of 2021</b>	<b>\$267,249</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,179
- Net Difference Between Projected and Actual Investment	423,323
- Change of Assumptions	(17,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(202,550)
Pension Expense/Income	266,726
Contributions	(126,370)
Total Activity in FY 2022	351,217
<b>Net Pension Liability as of 2022</b>	<b>\$618,466</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1937000

Submission Unit Name: WASHINGTON TOWNSHIP - DECATUR COUNTY

Wages: (\$3,077) Proportionate Share: (0.0000005)

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$132	(\$1,577)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$34)	(\$6)
Net Difference Between Projected and Actual	(195)	0
Change of Assumptions	(214)	(67)
Changes in Proportion and Differences Between	624	1,892
<b>Total</b>	<b>\$181</b>	<b>\$1,819</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$202)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(303)
<b>Total</b>	<b>(\$505)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$437)
2024	(775)
2025	(220)
2026	(206)
2027	0
Thereafter	0
<b>Total</b>	<b>(\$1,638)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$2,664)	(\$1,577)	(\$670)

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP - DECATUR COUNTY - 1937000**

<b>Net Pension Liability as of 2021</b>	<b>\$132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30)
- Net Difference Between Projected and Actual Investment	(24)
- Change of Assumptions	(183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(985)
Pension Expense/Income	(505)
Contributions	18
Total Activity in FY 2022	(1,709)
<b>Net Pension Liability as of 2022</b>	<b>(\$1,577)</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1938000  
 Submission Unit Name: SUGAR CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$108,792      Proportionate Share: 0.0000189

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$25,133	\$59,607

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,285	\$227
<b>Net Difference Between Projected and Actual</b>	7,356	0
<b>Change of Assumptions</b>	8,074	2,550
<b>Changes in Proportion and Differences Between</b>	15,851	1,791
<b>Total</b>	\$32,566	\$4,568

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,622
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,893
<b>Total</b>	\$24,515

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,185

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$16,754
<b>2024</b>	4,676
<b>2025</b>	(1,212)
<b>2026</b>	7,780
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$27,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,699	\$59,607	\$25,334

**PERF Net Pension Liability - Unaudited**  
**SUGAR CREEK TOWNSHIP - HANCOCK COUNTY - 1938000**

<b>Net Pension Liability as of 2021</b>	<b>\$25,133</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	700
- Net Difference Between Projected and Actual Investment	39,989
- Change of Assumptions	(1,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,072)
Pension Expense/Income	24,515
Contributions	(12,185)
Total Activity in FY 2022	34,474
<b>Net Pension Liability as of 2022</b>	<b>\$59,607</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1939000  
 Submission Unit Name: TOWN OF BEVERLY SHORES

Wages: \$127,839 Proportionate Share: 0.0000222

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$24,212	\$70,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,510	\$266
<b>Net Difference Between Projected and Actual</b>	8,641	0
<b>Change of Assumptions</b>	9,483	2,995
<b>Changes in Proportion and Differences Between</b>	23,065	1,220
<b>Total</b>	\$42,699	\$4,481

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,952
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	19,231
<b>Total</b>	\$28,183

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,318

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$19,693
<b>2024</b>	8,723
<b>2025</b>	661
<b>2026</b>	9,141
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$38,218

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,281	\$70,015	\$29,758

# PERF Net Pension Liability - Unaudited

## TOWN OF BEVERLY SHORES - 1939000

<b>Net Pension Liability as of 2021</b>	<b>\$24,212</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	899
- Net Difference Between Projected and Actual Investment	40,078
- Change of Assumptions	(253)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,786)
Pension Expense/Income	28,183
Contributions	(14,318)
Total Activity in FY 2022	45,803
<b>Net Pension Liability as of 2022</b>	<b>\$70,015</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1940000  
 Submission Unit Name: TOWN OF CLAY CITY

Wages: \$105,899      Proportionate Share: 0.0000184

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$23,027	\$58,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,251	\$221
<b>Net Difference Between Projected and Actual</b>	7,162	0
<b>Change of Assumptions</b>	7,860	2,483
<b>Changes in Proportion and Differences Between</b>	21,826	493
<b>Total</b>	\$38,099	\$3,197

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,420
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,641
<b>Total</b>	\$24,061

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,860

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$17,580
<b>2024</b>	10,361
<b>2025</b>	(615)
<b>2026</b>	7,576
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$34,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,035	\$58,031	\$24,664

# PERF Net Pension Liability - Unaudited

TOWN OF CLAY CITY - 1940000

<b>Net Pension Liability as of 2021</b>	<b>\$23,027</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	702
- Net Difference Between Projected and Actual Investment	37,061
- Change of Assumptions	(1,034)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,926)
Pension Expense/Income	24,061
Contributions	(11,860)
Total Activity in FY 2022	35,004
<b>Net Pension Liability as of 2022</b>	<b>\$58,031</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1941000  
 Submission Unit Name: NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

Wages: \$131,551 Proportionate Share: 0.0000229

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$27,106	\$72,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,557	\$275
<b>Net Difference Between Projected and Actual</b>	8,913	0
<b>Change of Assumptions</b>	9,782	3,090
<b>Changes in Proportion and Differences Between</b>	37,887	3,812
<b>Total</b>	\$58,139	\$7,177

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,235
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	17,859
<b>Total</b>	\$27,094

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,734

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$20,980
<b>2024</b>	20,718
<b>2025</b>	(163)
<b>2026</b>	9,427
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$50,962

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,011	\$72,223	\$30,696

# PERF Net Pension Liability - Unaudited

## NORTH WEBSTER COMMUNITY PUBLIC LIBRARY - 1941000

<b>Net Pension Liability as of 2021</b>	<b>\$27,106</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	896
- Net Difference Between Projected and Actual Investment	44,108
- Change of Assumptions	(854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,393)
Pension Expense/Income	27,094
Contributions	(14,734)
Total Activity in FY 2022	45,117
<b>Net Pension Liability as of 2022</b>	<b>\$72,223</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1942000  
 Submission Unit Name: CRAWFORD COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$658	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	805	1,108
<b>Total</b>	\$805	\$1,108

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7
<b>Total</b>	\$7

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8
2024	(53)
2025	(258)
2026	0
2027	0
Thereafter	0
<b>Total</b>	( <b>\$303</b> )

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

# PERF Net Pension Liability - Unaudited

## CRAWFORD COUNTY PUBLIC LIBRARY - 1942000

<b>Net Pension Liability as of 2021</b>	<b>\$658</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10)
- Net Difference Between Projected and Actual Investment	854
- Change of Assumptions	(183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,326)
Pension Expense/Income	7
Contributions	0
Total Activity in FY 2022	(658)
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1943000  
 Submission Unit Name: KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

## PERF Net Pension Liability - Unaudited

LAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION - 19

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1944000  
 Submission Unit Name: TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$522,715      Proportionate Share: 0.0000908

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$78,951	\$286,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,175	\$1,089
<b>Net Difference Between Projected and Actual</b>	35,341	0
<b>Change of Assumptions</b>	38,787	12,252
<b>Changes in Proportion and Differences Between</b>	127,244	4,393
<b>Total</b>	\$207,547	\$17,734

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,616
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	73,533
<b>Total</b>	\$110,149

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,544

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$80,819
<b>2024</b>	61,032
<b>2025</b>	10,579
<b>2026</b>	37,383
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$189,813

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$483,780	\$286,368	\$121,712

**PERF Net Pension Liability - Unaudited**  
**TRI-TOWNSHIP FIRE PROTECTION DISTRICT - 1944000**

<b>Net Pension Liability as of 2021</b>	<b>\$78,951</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,962
- Net Difference Between Projected and Actual Investment	137,851
- Change of Assumptions	4,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,443
Pension Expense/Income	110,149
Contributions	(58,544)
Total Activity in FY 2022	207,417
<b>Net Pension Liability as of 2022</b>	<b>\$286,368</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1945000  
 Submission Unit Name: INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION

Wages: \$677,382      Proportionate Share: 0.0001177

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$152,244	\$371,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,005	\$1,412
<b>Net Difference Between Projected and Actual</b>	45,811	0
<b>Change of Assumptions</b>	50,278	15,881
<b>Changes in Proportion and Differences Between</b>	109,825	13,095
<b>Total</b>	\$213,919	\$30,388

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$47,464
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	98,042
<b>Total</b>	\$145,506

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,867

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$100,457
<b>2024</b>	40,495
<b>2025</b>	(5,882)
<b>2026</b>	48,461
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$183,531

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$627,103	\$371,206	\$157,769

# PERF Net Pension Liability - Unaudited

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION - 1945000

<b>Net Pension Liability as of 2021</b>	<b>\$152,244</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,426
- Net Difference Between Projected and Actual Investment	243,485
- Change of Assumptions	(7,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90,602)
Pension Expense/Income	145,506
Contributions	(75,867)
Total Activity in FY 2022	218,962
<b>Net Pension Liability as of 2022</b>	<b>\$371,206</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1946000  
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$144,753 Proportionate Share: 0.0000252

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$45,134	\$79,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,714	\$302
<b>Net Difference Between Projected and Actual</b>	9,808	0
<b>Change of Assumptions</b>	10,765	3,400
<b>Changes in Proportion and Differences Between</b>	55,516	17,704
<b>Total</b>	\$77,803	\$21,406

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,162
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	23,940
<b>Total</b>	\$34,102

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,204

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$27,377
<b>2024</b>	24,834
<b>2025</b>	(6,190)
<b>2026</b>	10,376
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$56,397

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,265	\$79,477	\$33,779

# PERF Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 1946000

<b>Net Pension Liability as of 2021</b>	<b>\$45,134</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	769
- Net Difference Between Projected and Actual Investment	68,410
- Change of Assumptions	(5,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,535)
Pension Expense/Income	34,102
Contributions	(16,204)
Total Activity in FY 2022	34,343
<b>Net Pension Liability as of 2022</b>	<b>\$79,477</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1947000  
 Submission Unit Name: MIAMI COUNTY SOLID WASTE DISTRICT

Wages: \$87,093 Proportionate Share: 0.0000151

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,448	\$47,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,027	\$181
<b>Net Difference Between Projected and Actual</b>	5,877	0
<b>Change of Assumptions</b>	6,450	2,037
<b>Changes in Proportion and Differences Between</b>	25,360	53
<b>Total</b>	\$38,714	\$2,271

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,089
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	12,948
<b>Total</b>	\$19,037

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,754

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$15,005
<b>2024</b>	14,762
<b>2025</b>	459
<b>2026</b>	6,217
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$36,443

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,452	\$47,623	\$20,241

**PERF Net Pension Liability - Unaudited**  
**MIAMI COUNTY SOLID WASTE DISTRICT - 1947000**

<b>Net Pension Liability as of 2021</b>	<b>\$16,448</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	611
- Net Difference Between Projected and Actual Investment	27,233
- Change of Assumptions	(166)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,786)
Pension Expense/Income	19,037
Contributions	(9,754)
Total Activity in FY 2022	31,175
<b>Net Pension Liability as of 2022</b>	<b>\$47,623</b>



**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1948000  
 Submission Unit Name: TOWN OF ROSEDALE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

TOWN OF ROSEDALE - 1948000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1949000  
 Submission Unit Name: BAUGO TOWNSHIP

Wages: \$745,409      Proportionate Share: 0.0001295

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$185,798	\$408,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,807	\$1,553
<b>Net Difference Between Projected and Actual</b>	50,404	0
<b>Change of Assumptions</b>	55,319	17,474
<b>Changes in Proportion and Differences Between</b>	229,020	23,118
<b>Total</b>	\$343,550	\$42,145

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$52,222
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	116,948
<b>Total</b>	\$169,170

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,488

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$134,610
<b>2024</b>	127,124
<b>2025</b>	(13,647)
<b>2026</b>	53,318
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$301,405

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$689,973	\$408,421	\$173,587

# PERF Net Pension Liability - Unaudited

## BAUGO TOWNSHIP - 1949000

<b>Net Pension Liability as of 2021</b>	<b>\$185,798</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,609
- Net Difference Between Projected and Actual Investment	291,645
- Change of Assumptions	(13,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145,435)
Pension Expense/Income	169,170
Contributions	(83,488)
Total Activity in FY 2022	222,623
<b>Net Pension Liability as of 2022</b>	<b>\$408,421</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1950000  
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC

Wages: \$229,179      Proportionate Share: 0.0000398

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$51,844	\$125,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,707	\$477
<b>Net Difference Between Projected and Actual</b>	15,491	0
<b>Change of Assumptions</b>	17,001	5,370
<b>Changes in Proportion and Differences Between</b>	64,733	1,476
<b>Total</b>	\$99,932	\$7,323

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$16,050
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	34,518
<b>Total</b>	\$50,568

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,668

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$39,944
<b>2024</b>	38,408
<b>2025</b>	(2,131)
<b>2026</b>	16,388
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$92,609

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$212,053	\$125,523	\$53,349

# PERF Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC - 1950000

<b>Net Pension Liability as of 2021</b>	<b>\$51,844</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,492
- Net Difference Between Projected and Actual Investment	82,806
- Change of Assumptions	(2,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,717)
Pension Expense/Income	50,568
Contributions	(25,668)
Total Activity in FY 2022	73,679
<b>Net Pension Liability as of 2022</b>	<b>\$125,523</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1951000  
 Submission Unit Name: KINGMAN-MILLCREEK PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

KINGMAN-MILLCREEK PUBLIC LIBRARY - 1951000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1952000  
 Submission Unit Name: BORDON-HENRYVILLE SCHOOL CORPORATION

Wages: \$1,870,159      Proportionate Share: 0.0003250

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$312,909	\$1,024,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$22,103	\$3,898
<b>Net Difference Between Projected and Actual</b>	126,495	0
<b>Change of Assumptions</b>	138,831	43,853
<b>Changes in Proportion and Differences Between</b>	551,195	30,867
<b>Total</b>	\$838,624	\$78,618

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$131,059
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	258,881
<b>Total</b>	\$389,940

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,871

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$303,201
<b>2024</b>	303,825
<b>2025</b>	19,173
<b>2026</b>	133,807
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$760,006

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,731,592	\$1,024,995	\$435,642

**PERF Net Pension Liability - Unaudited**  
**BORDON-HENRYVILLE SCHOOL CORPORATION - 1952000**

<b>Net Pension Liability as of 2021</b>	<b>\$312,909</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,751
- Net Difference Between Projected and Actual Investment	532,778
- Change of Assumptions	7,868
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,380)
Pension Expense/Income	389,940
Contributions	(174,871)
Total Activity in FY 2022	712,086
<b>Net Pension Liability as of 2022</b>	<b>\$1,024,995</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1953000  
 Submission Unit Name: SILVER CREEK SCHOOL CORPORATION

Wages: \$2,863,062      Proportionate Share: 0.0004975

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$682,135	\$1,569,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,834	\$5,967
Net Difference Between Projected and Actual	193,635	0
Change of Assumptions	212,517	67,128
Changes in Proportion and Differences Between	834,385	91,749
<b>Total</b>	<b>\$1,274,371</b>	<b>\$164,844</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	419,951
<b>Total</b>	<b>\$620,573</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,844

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$487,793
2024	465,315
2025	(48,410)
2026	204,829
2027	0
Thereafter	0
<b>Total</b>	<b>\$1,109,527</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,650,668	\$1,569,031	\$666,867

**PERF Net Pension Liability - Unaudited**  
**SILVER CREEK SCHOOL CORPORATION - 1953000**

<b>Net Pension Liability as of 2021</b>	<b>\$682,135</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,156
- Net Difference Between Projected and Actual Investment	1,079,326
- Change of Assumptions	(44,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(508,806)
Pension Expense/Income	620,573
Contributions	(277,844)
Total Activity in FY 2022	886,896
<b>Net Pension Liability as of 2022</b>	<b>\$1,569,031</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1954000  
 Submission Unit Name: NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY

Wages: \$868,825      Proportionate Share: 0.0001510

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$349,094	\$476,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,269	\$1,811
Net Difference Between Projected and Actual	58,772	0
Change of Assumptions	64,503	20,375
Changes in Proportion and Differences Between	429,025	246,117
<b>Total</b>	<b>\$562,569</b>	<b>\$268,303</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	140,569
<b>Total</b>	<b>\$201,461</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,309

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$161,159
2024	138,856
2025	(67,918)
2026	62,169
2027	0
Thereafter	0
<b>Total</b>	<b>\$294,266</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$804,524	\$476,229	\$202,406

# PERF Net Pension Liability - Unaudited

## NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY - 1954000

<b>Net Pension Liability as of 2021</b>	<b>\$349,094</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,488
- Net Difference Between Projected and Actual Investment	512,039
- Change of Assumptions	(53,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(439,488)
Pension Expense/Income	201,461
Contributions	(97,309)
Total Activity in FY 2022	127,135
<b>Net Pension Liability as of 2022</b>	<b>\$476,229</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1955000  
 Submission Unit Name: MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT

Wages: \$185,287      Proportionate Share: 0.0000322

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$31,317	\$101,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,190	\$386
<b>Net Difference Between Projected and Actual</b>	12,533	0
<b>Change of Assumptions</b>	13,755	4,345
<b>Changes in Proportion and Differences Between</b>	54,963	2,789
<b>Total</b>	\$83,441	\$7,520

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$12,985
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	25,617
<b>Total</b>	\$38,602

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,752

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$30,007
<b>2024</b>	30,209
<b>2025</b>	2,447
<b>2026</b>	13,258
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$75,921

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$171,561	\$101,553	\$43,162

# PERF Net Pension Liability - Unaudited

## MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT - 1955000

<b>Net Pension Liability as of 2021</b>	<b>\$31,317</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,358
- Net Difference Between Projected and Actual Investment	53,195
- Change of Assumptions	691
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,858)
Pension Expense/Income	38,602
Contributions	(20,752)
Total Activity in FY 2022	70,236
<b>Net Pension Liability as of 2022</b>	<b>\$101,553</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1956000  
 Submission Unit Name: NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY

Wages: \$318,412      Proportionate Share: 0.0000553

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$70,398	\$174,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,761	\$663
<b>Net Difference Between Projected and Actual</b>	21,524	0
<b>Change of Assumptions</b>	23,623	7,462
<b>Changes in Proportion and Differences Between</b>	90,345	8,067
<b>Total</b>	\$139,253	\$16,192

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,300
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	44,430
<b>Total</b>	\$66,730

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,662

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$51,973
<b>2024</b>	50,635
<b>2025</b>	(2,316)
<b>2026</b>	22,769
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$123,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$294,637	\$174,407	\$74,126

# PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY - 1956000

<b>Net Pension Liability as of 2021</b>	<b>\$70,398</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,096
- Net Difference Between Projected and Actual Investment	112,929
- Change of Assumptions	(3,437)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,647)
Pension Expense/Income	66,730
Contributions	(35,662)
Total Activity in FY 2022	104,009
<b>Net Pension Liability as of 2022</b>	<b>\$174,407</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1957000  
 Submission Unit Name: LAFAYETTE HOUSING AUTHORITY

Wages: \$552,436 Proportionate Share: 0.0000960

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$110,268	\$302,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,529	\$1,151
<b>Net Difference Between Projected and Actual</b>	37,365	0
<b>Change of Assumptions</b>	41,008	12,953
<b>Changes in Proportion and Differences Between</b>	159,730	12,641
<b>Total</b>	\$244,632	\$26,745

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,713
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	76,268
<b>Total</b>	\$114,981

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,871

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$89,359
<b>2024</b>	88,343
<b>2025</b>	659
<b>2026</b>	39,526
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$217,887

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$511,486	\$302,768	\$128,682

# PERF Net Pension Liability - Unaudited

## LAFAYETTE HOUSING AUTHORITY - 1957000

<b>Net Pension Liability as of 2021</b>	<b>\$110,268</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,809
- Net Difference Between Projected and Actual Investment	180,538
- Change of Assumptions	(2,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,314)
Pension Expense/Income	114,981
Contributions	(61,871)
Total Activity in FY 2022	192,500
<b>Net Pension Liability as of 2022</b>	<b>\$302,768</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1958000  
 Submission Unit Name: BATTLE GROUND CONSERVANCY DISTRICT

Wages: \$76,487      Proportionate Share: 0.0000133

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$16,185	\$41,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$905	\$160
<b>Net Difference Between Projected and Actual</b>	5,177	0
<b>Change of Assumptions</b>	5,681	1,795
<b>Changes in Proportion and Differences Between</b>	21,904	1,989
<b>Total</b>	\$33,667	\$3,944

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,363
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	10,557
<b>Total</b>	\$15,920

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,567

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$12,370
<b>2024</b>	12,145
<b>2025</b>	(267)
<b>2026</b>	5,475
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$29,723

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,862	\$41,946	\$17,828

**PERF Net Pension Liability - Unaudited**  
**BATTLE GROUND CONSERVANCY DISTRICT - 1958000**

<b>Net Pension Liability as of 2021</b>	<b>\$16,185</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	514
- Net Difference Between Projected and Actual Investment	26,192
- Change of Assumptions	(620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,678)
Pension Expense/Income	15,920
Contributions	(8,567)
Total Activity in FY 2022	25,761
<b>Net Pension Liability as of 2022</b>	<b>\$41,946</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1959000  
 Submission Unit Name: OTWELL MILLER ACADEMY

Wages: \$39,388      Proportionate Share: 0.0000068

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$9,737	\$21,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$462	\$82
<b>Net Difference Between Projected and Actual</b>	2,647	0
<b>Change of Assumptions</b>	2,905	918
<b>Changes in Proportion and Differences Between</b>	12,023	2,437
<b>Total</b>	\$18,037	\$3,437

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,742
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,460
<b>Total</b>	\$8,202

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,411

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,385
<b>2024</b>	6,119
<b>2025</b>	(703)
<b>2026</b>	2,799
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$14,600

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,230	\$21,446	\$9,115

# PERF Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY - 1959000

<b>Net Pension Liability as of 2021</b>	<b>\$9,737</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241
- Net Difference Between Projected and Actual Investment	15,290
- Change of Assumptions	(724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,889)
Pension Expense/Income	8,202
Contributions	(4,411)
Total Activity in FY 2022	11,709
<b>Net Pension Liability as of 2022</b>	<b>\$21,446</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1960000

Submission Unit Name: WASHINGTON TOWNSHIP- NOBLE COUNTY

Wages: \$6,500      Proportionate Share: 0.0000011

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,579	\$3,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$75	\$13
<b>Net Difference Between Projected and Actual</b>	428	0
<b>Change of Assumptions</b>	470	148
<b>Changes in Proportion and Differences Between</b>	1,960	437
<b>Total</b>	\$2,933	\$598

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$444
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	865
<b>Total</b>	\$1,309

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$728

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,017
<b>2024</b>	978
<b>2025</b>	(114)
<b>2026</b>	454
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$2,335

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,861	\$3,469	\$1,474

**PERF Net Pension Liability - Unaudited**  
**WASHINGTON TOWNSHIP- NOBLE COUNTY - 1960000**

<b>Net Pension Liability as of 2021</b>	<b>\$1,579</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	2,478
- Change of Assumptions	(117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,092)
Pension Expense/Income	1,309
Contributions	(728)
Total Activity in FY 2022	1,890
<b>Net Pension Liability as of 2022</b>	<b>\$3,469</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1961000  
 Submission Unit Name: TOWN OF SHADELAND

Wages: \$45,269      Proportionate Share: 0.0000079

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$6,579	\$24,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$537	\$95
<b>Net Difference Between Projected and Actual</b>	3,075	0
<b>Change of Assumptions</b>	3,375	1,066
<b>Changes in Proportion and Differences Between</b>	13,739	1,378
<b>Total</b>	\$20,726	\$2,539

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,186
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,750
<b>Total</b>	\$8,936

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,070

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$6,828
<b>2024</b>	7,077
<b>2025</b>	1,029
<b>2026</b>	3,253
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$18,187

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,091	\$24,915	\$10,589

# PERF Net Pension Liability - Unaudited

## TOWN OF SHADELAND - 1961000

<b>Net Pension Liability as of 2021</b>	<b>\$6,579</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	348
- Net Difference Between Projected and Actual Investment	11,618
- Change of Assumptions	478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,026
Pension Expense/Income	8,936
Contributions	(5,070)
Total Activity in FY 2022	18,336
<b>Net Pension Liability as of 2022</b>	<b>\$24,915</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1962000  
 Submission Unit Name: TOWN OF INGALLS

Wages: \$553,531      Proportionate Share: 0.0000962

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$303,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,542	\$1,154
<b>Net Difference Between Projected and Actual</b>	37,443	0
<b>Change of Assumptions</b>	41,094	12,980
<b>Changes in Proportion and Differences Between</b>	187,115	0
<b>Total</b>	\$272,194	\$14,134

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$38,794
<b>Specific Liabilities of Individual Employers</b>	\$56,628
<b>Net Amortization of Deferred Amounts from Changes in</b>	68,540
<b>Total</b>	\$163,962

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,623

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$81,659
<b>2024</b>	92,758
<b>2025</b>	44,035
<b>2026</b>	39,608
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$258,060

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$512,551	\$303,399	\$128,950

# PERF Net Pension Liability - Unaudited

## TOWN OF INGALLS - 1962000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,388
- Net Difference Between Projected and Actual Investment	37,443
- Change of Assumptions	28,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	187,115
Pension Expense/Income	163,962
Contributions	(118,623)
Total Activity in FY 2022	303,399
<b>Net Pension Liability as of 2022</b>	<b>\$303,399</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1963000  
 Submission Unit Name: VERNON TOWNSHIP

Wages: \$319,502      Proportionate Share: 0.0000555

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$175,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,774	\$666
<b>Net Difference Between Projected and Actual</b>	21,602	0
<b>Change of Assumptions</b>	23,708	7,489
<b>Changes in Proportion and Differences Between</b>	107,211	6,297
<b>Total</b>	\$156,295	\$14,452

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,381
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	36,964
<b>Total</b>	\$59,345

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,150

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$44,532
<b>2024</b>	50,936
<b>2025</b>	23,526
<b>2026</b>	22,849
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$141,843

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,703	\$175,038	\$74,394

# PERF Net Pension Liability - Unaudited

## VERNON TOWNSHIP - 1963000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,108
- Net Difference Between Projected and Actual Investment	21,602
- Change of Assumptions	16,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,914
Pension Expense/Income	59,345
Contributions	(26,150)
Total Activity in FY 2022	175,038
<b>Net Pension Liability as of 2022</b>	<b>\$175,038</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1964000  
 Submission Unit Name: TOWN OF FARMERSBURG

Wages: \$144,738      Proportionate Share: 0.0000251

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$79,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,707	\$301
<b>Net Difference Between Projected and Actual</b>	9,769	0
<b>Change of Assumptions</b>	10,722	3,387
<b>Changes in Proportion and Differences Between</b>	48,486	2,834
<b>Total</b>	\$70,684	\$6,522

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$10,122
<b>Specific Liabilities of Individual Employers</b>	\$7,326
<b>Net Amortization of Deferred Amounts from Changes in</b>	16,723
<b>Total</b>	\$34,171

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,172

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$20,146
<b>2024</b>	23,042
<b>2025</b>	10,641
<b>2026</b>	10,333
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$64,162

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,732	\$79,161	\$33,645

# PERF Net Pension Liability - Unaudited

## TOWN OF FARMERSBURG - 1964000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,406
- Net Difference Between Projected and Actual Investment	9,769
- Change of Assumptions	7,335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,652
Pension Expense/Income	34,171
Contributions	(19,172)
Total Activity in FY 2022	79,161
<b>Net Pension Liability as of 2022</b>	<b>\$79,161</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1965000  
 Submission Unit Name: THE ADAMS COUNTY REGIONAL SEWER DISTRICT

Wages: \$39,815      Proportionate Share: 0.0000069

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$21,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$469	\$83
<b>Net Difference Between Projected and Actual</b>	2,686	0
<b>Change of Assumptions</b>	2,947	931
<b>Changes in Proportion and Differences Between</b>	13,329	1,782
<b>Total</b>	\$19,431	\$2,796

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,782
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,231
<b>Total</b>	\$7,013

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,887

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$5,171
<b>2024</b>	5,967
<b>2025</b>	2,657
<b>2026</b>	2,840
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$16,635

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,763	\$21,761	\$9,249

# PERF Net Pension Liability - Unaudited

## THE ADAMS COUNTY REGIONAL SEWER DISTRICT - 1965000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	386
- Net Difference Between Projected and Actual Investment	2,686
- Change of Assumptions	2,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,547
Pension Expense/Income	7,013
Contributions	(1,887)
Total Activity in FY 2022	21,761
<b>Net Pension Liability as of 2022</b>	<b>\$21,761</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1967000  
 Submission Unit Name: GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$610,144 Proportionate Share: 0.0001060

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$334,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,209	\$1,271
Net Difference Between Projected and Actual	41,257	0
Change of Assumptions	45,280	14,303
Changes in Proportion and Differences Between	204,762	27,422
<b>Total</b>	<b>\$298,508</b>	<b>\$42,996</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,960
<b>Total</b>	<b>\$107,706</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,912

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$79,416
2024	91,645
2025	40,809
2026	43,642
2027	0
Thereafter	0
<b>Total</b>	<b>\$255,512</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$564,766	\$334,306	\$142,086

# PERF Net Pension Liability - Unaudited

## GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT - 1967000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,938
- Net Difference Between Projected and Actual Investment	41,257
- Change of Assumptions	30,977
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,340
Pension Expense/Income	107,706
Contributions	(28,912)
Total Activity in FY 2022	334,306
<b>Net Pension Liability as of 2022</b>	<b>\$334,306</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1968000  
 Submission Unit Name: MONTEZUMA PUBLIC LIBRARY

Wages: \$33,850 Proportionate Share: 0.0000059

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$18,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$401	\$71
<b>Net Difference Between Projected and Actual</b>	2,296	0
<b>Change of Assumptions</b>	2,520	796
<b>Changes in Proportion and Differences Between</b>	11,398	1,086
<b>Total</b>	\$16,615	\$1,953

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,379
<b>Specific Liabilities of Individual Employers</b>	\$12,076
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,779
<b>Total</b>	\$18,234

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,288

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,583
<b>2024</b>	5,263
<b>2025</b>	2,388
<b>2026</b>	2,428
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$14,662

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,435	\$18,608	\$7,909

# PERF Net Pension Liability - Unaudited

## MONTEZUMA PUBLIC LIBRARY - 1968000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	330
- Net Difference Between Projected and Actual Investment	2,296
- Change of Assumptions	1,724
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,312
Pension Expense/Income	18,234
Contributions	(14,288)
Total Activity in FY 2022	18,608
<b>Net Pension Liability as of 2022</b>	<b>\$18,608</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1969000  
 Submission Unit Name: TOWN OF SHERIDAN

Wages: \$745,972      Proportionate Share: 0.0001296

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$408,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$8,814	\$1,554
<b>Net Difference Between Projected and Actual</b>	50,442	0
<b>Change of Assumptions</b>	55,361	17,487
<b>Changes in Proportion and Differences Between</b>	250,351	28,823
<b>Total</b>	\$364,968	\$47,864

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$52,262
<b>Specific Liabilities of Individual Employers</b>	\$911,673
<b>Net Amortization of Deferred Amounts from Changes in</b>	81,146
<b>Total</b>	\$1,045,081

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$953,448

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$98,818
<b>2024</b>	113,770
<b>2025</b>	51,157
<b>2026</b>	53,359
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$317,104

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$690,506	\$408,737	\$173,721

# PERF Net Pension Liability - Unaudited

## TOWN OF SHERIDAN - 1969000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,260
- Net Difference Between Projected and Actual Investment	50,442
- Change of Assumptions	37,874
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	221,528
Pension Expense/Income	1,045,081
Contributions	(953,448)
Total Activity in FY 2022	408,737
<b>Net Pension Liability as of 2022</b>	<b>\$408,737</b>

**PERF - Unaudited**  
**Schedule of Employer Allocation and Pension Amounts**  
**Measurement Date of June 30, 2022**

Submission Unit #: 1970000  
 Submission Unit Name: THE PATH SCHOOL

Wages: \$935,613 Proportionate Share: 0.0001626

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$512,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,058	\$1,950
<b>Net Difference Between Projected and Actual</b>	63,287	0
<b>Change of Assumptions</b>	69,458	21,940
<b>Changes in Proportion and Differences Between</b>	314,097	45,025
<b>Total</b>	\$457,900	\$68,915

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$65,570
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	98,561
<b>Total</b>	\$164,131

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,303

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$120,734
<b>2024</b>	139,494
<b>2025</b>	61,812
<b>2026</b>	66,945
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$388,985

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$866,329	\$512,813	\$217,955

# PERF Net Pension Liability - Unaudited

THE PATH SCHOOL - 1970000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,108
- Net Difference Between Projected and Actual Investment	63,287
- Change of Assumptions	47,518
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	269,072
Pension Expense/Income	164,131
Contributions	(40,303)
Total Activity in FY 2022	512,813
<b>Net Pension Liability as of 2022</b>	<b>\$512,813</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1971000  
 Submission Unit Name: MOUNT VERNON HOUSING AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	65
<b>Total</b>	<b>\$0</b>	<b>\$65</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24)
<b>Total</b>	<b>(24)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$24)
2024	(24)
2025	(17)
2026	0
2027	0
Thereafter	0
<b>Total</b>	<b>(\$65)</b>

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

**PERF Net Pension Liability - Unaudited**  
**MOUNT VERNON HOUSING AUTHORITY - 1971000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	(65)
Pension Expense/Income	(24)
Contributions	89
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1972000  
 Submission Unit Name: GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE

Wages: \$35,100 Proportionate Share: 0.0000061

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$19,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$415	\$73
Net Difference Between Projected and Actual	2,374	0
Change of Assumptions	2,606	823
Changes in Proportion and Differences Between	11,784	2,132
<b>Total</b>	<b>\$17,179</b>	<b>\$3,028</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,534
<b>Total</b>	<b>\$5,994</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$907

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,368
2024	5,072
2025	2,200
2026	2,511
2027	0
Thereafter	0
<b>Total</b>	<b>\$14,151</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,501	\$19,238	\$8,177

# PERF Net Pension Liability - Unaudited

## GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE - 1972000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	342
- Net Difference Between Projected and Actual Investment	2,374
- Change of Assumptions	1,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,652
Pension Expense/Income	5,994
Contributions	(907)
Total Activity in FY 2022	19,238
<b>Net Pension Liability as of 2022</b>	<b>\$19,238</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1973000  
 Submission Unit Name: BERNE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## BERNE PUBLIC LIBRARY - 1973000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1974000  
 Submission Unit Name: JACKSON TOWNSHIP FAYETTE COUNTY

Wages: \$3,904      Proportionate Share: 0.000007

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$2,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$48	\$8
<b>Net Difference Between Projected and Actual</b>	272	0
<b>Change of Assumptions</b>	299	94
<b>Changes in Proportion and Differences Between</b>	1,353	279
<b>Total</b>	\$1,972	\$381

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$282
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	392
<b>Total</b>	\$674

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$488
<b>2024</b>	569
<b>2025</b>	244
<b>2026</b>	290
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,591

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,730	\$2,208	\$938

# PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP FAYETTE COUNTY - 1974000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	272
- Change of Assumptions	205
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,074
Pension Expense/Income	674
Contributions	(57)
Total Activity in FY 2022	2,208
<b>Net Pension Liability as of 2022</b>	<b>\$2,208</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1975000  
 Submission Unit Name: TOWN OF FRANCESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	557	0
<b>Total</b>	\$557	\$0

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	204
<b>Total</b>	\$204

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$761

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$204
<b>2024</b>	204
<b>2025</b>	149
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$557

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

# PERF Net Pension Liability - Unaudited

TOWN OF FRANCESVILLE - 1975000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
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	557
Pension Expense/Income	204
Contributions	(761)
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1976000  
 Submission Unit Name: KIRKLIN PUBLIC LIBRARY

Wages: \$39,600      Proportionate Share: 0.0000069

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$21,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$469	\$83
<b>Net Difference Between Projected and Actual</b>	2,686	0
<b>Change of Assumptions</b>	2,947	931
<b>Changes in Proportion and Differences Between</b>	13,329	2,892
<b>Total</b>	\$19,431	\$3,906

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,782
<b>Specific Liabilities of Individual Employers</b>	\$12,282
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,824
<b>Total</b>	\$18,888

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,652

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,764
<b>2024</b>	5,560
<b>2025</b>	2,361
<b>2026</b>	2,840
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$15,525

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,763	\$21,761	\$9,249

# PERF Net Pension Liability - Unaudited

## KIRKLIN PUBLIC LIBRARY - 1976000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	386
- Net Difference Between Projected and Actual Investment	2,686
- Change of Assumptions	2,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,437
Pension Expense/Income	18,888
Contributions	(12,652)
Total Activity in FY 2022	21,761
<b>Net Pension Liability as of 2022</b>	<b>\$21,761</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 1977000  
 Submission Unit Name: TOWN OF SWAYZEE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$20,466
<b>Net Amortization of Deferred Amounts from Changes in</b>	0
<b>Total</b>	\$20,466

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,466

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## TOWN OF SWAYZEE - 1977000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	20,466
Contributions	(20,466)
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8003000  
 Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$648,760 Proportionate Share: 0.0001127

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$164,744	\$355,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,665	\$1,352
Net Difference Between Projected and Actual	43,865	0
Change of Assumptions	48,142	15,207
Changes in Proportion and Differences Between	7,738	24,608
<b>Total</b>	<b>\$107,410</b>	<b>\$41,167</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,663
<b>Total</b>	<b>\$48,110</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,617

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,128
2024	21,993
2025	(13,279)
2026	46,401
2027	0
Thereafter	0
<b>Total</b>	<b>\$66,243</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$600,463	\$355,437	\$151,067

# PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

<b>Net Pension Liability as of 2021</b>	<b>\$164,744</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,967
- Net Difference Between Projected and Actual Investment	257,770
- Change of Assumptions	(12,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,610)
Pension Expense/Income	48,110
Contributions	(71,617)
Total Activity in FY 2022	190,693
<b>Net Pension Liability as of 2022</b>	<b>\$355,437</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8004000  
 Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$8,075,593      Proportionate Share: 0.0014032

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,435,853	\$4,425,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$95,429	\$16,831
<b>Net Difference Between Projected and Actual</b>	546,148	0
<b>Change of Assumptions</b>	599,406	189,336
<b>Changes in Proportion and Differences Between</b>	730,850	4,715
<b>Total</b>	\$1,971,833	\$210,882

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$565,854
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	321,166
<b>Total</b>	\$887,020

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$902,227

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$477,596
<b>2024</b>	627,359
<b>2025</b>	78,278
<b>2026</b>	577,718
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,760,951

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,476,217	\$4,425,457	\$1,880,901

# PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

<b>Net Pension Liability as of 2021</b>	<b>\$1,435,853</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,158
- Net Difference Between Projected and Actual Investment	2,410,472
- Change of Assumptions	10,347
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	525,834
Pension Expense/Income	887,020
Contributions	(902,227)
Total Activity in FY 2022	2,989,604
<b>Net Pension Liability as of 2022</b>	<b>\$4,425,457</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8005000  
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$315,067      Proportionate Share: 0.0000547

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$61,450	\$172,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,720	\$656
<b>Net Difference Between Projected and Actual</b>	21,290	0
<b>Change of Assumptions</b>	23,366	7,381
<b>Changes in Proportion and Differences Between</b>	34,291	13,654
<b>Total</b>	\$82,667	\$21,691

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,058
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,402
<b>Total</b>	\$35,460

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,287

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$9,787
<b>2024</b>	27,745
<b>2025</b>	924
<b>2026</b>	22,520
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$60,976

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,440	\$172,515	\$73,322

# PERF Net Pension Liability - Unaudited

## INDIANA BOARD FOR DEPOSITORIES - 8005000

<b>Net Pension Liability as of 2021</b>	<b>\$61,450</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,189
- Net Difference Between Projected and Actual Investment	101,077
- Change of Assumptions	(1,122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,748
Pension Expense/Income	35,460
Contributions	(35,287)
Total Activity in FY 2022	111,065
<b>Net Pension Liability as of 2022</b>	<b>\$172,515</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8006000  
 Submission Unit Name: INDIANA BOND BANK

Wages: \$382,761 Proportionate Share: 0.0000665

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$84,477	\$209,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,523	\$798
Net Difference Between Projected and Actual	25,883	0
Change of Assumptions	28,407	8,973
Changes in Proportion and Differences Between	9,567	244
<b>Total</b>	<b>\$68,380</b>	<b>\$10,015</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,725
<b>Total</b>	<b>\$35,542</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,869

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,028
2024	19,675
2025	(2,718)
2026	27,380
2027	0
Thereafter	0
<b>Total</b>	<b>\$58,365</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$354,310	\$209,730	\$89,139

# PERF Net Pension Liability - Unaudited

## INDIANA BOND BANK - 8006000

<b>Net Pension Liability as of 2021</b>	<b>\$84,477</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,523
- Net Difference Between Projected and Actual Investment	135,569
- Change of Assumptions	(4,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,428)
Pension Expense/Income	35,542
Contributions	(42,869)
Total Activity in FY 2022	125,253
<b>Net Pension Liability as of 2022</b>	<b>\$209,730</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8008000  
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$9,448,876      Proportionate Share: 0.0016418

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$2,594,062	\$5,177,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,656	\$19,692
Net Difference Between Projected and Actual	639,015	0
Change of Assumptions	701,329	221,531
Changes in Proportion and Differences Between	5,557	1,460,618
<b>Total</b>	<b>\$1,457,557</b>	<b>\$1,701,841</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$662,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,262,436)
<b>Total</b>	<b>(\$600,364)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,033,115

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$601,130)
2024	(47,470)
2025	(271,638)
2026	675,954
2027	0
Thereafter	0
<b>Total</b>	<b>(\$244,284)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,747,472	\$5,177,961	\$2,200,730

**PERF Net Pension Liability - Unaudited**  
**IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000**

<b>Net Pension Liability as of 2021</b>	<b>\$2,594,062</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,036
- Net Difference Between Projected and Actual Investment	4,007,168
- Change of Assumptions	(242,357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	397,531
Pension Expense/Income	(600,364)
Contributions	(1,033,115)
Total Activity in FY 2022	2,583,899
<b>Net Pension Liability as of 2022</b>	<b>\$5,177,961</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8009000  
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$105,891,614 Proportionate Share: 0.0183994

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$24,800,571	\$58,028,617

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,251,307	\$220,691
Net Difference Between Projected and Actual	7,161,346	0
Change of Assumptions	7,859,686	2,482,659
Changes in Proportion and Differences Between	0	5,340,678
<b>Total</b>	<b>\$16,272,339</b>	<b>\$8,044,028</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,419,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,041,385)
<b>Total</b>	<b>\$4,378,350</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,543,437

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$104,401)
2024	2,719,008
2025	(1,961,608)
2026	7,575,312
2027	0
Thereafter	0
<b>Total</b>	<b>\$8,228,311</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,031,575	\$58,028,617	\$24,663,237

# PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

<b>Net Pension Liability as of 2021</b>	<b>\$24,800,571</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	677,559
- Net Difference Between Projected and Actual Investment	39,362,621
- Change of Assumptions	(1,527,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,119,901)
Pension Expense/Income	4,378,350
Contributions	(8,543,437)
Total Activity in FY 2022	33,228,046
<b>Net Pension Liability as of 2022</b>	<b>\$58,028,617</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8010000  
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$90,198,871      Proportionate Share: 0.0156726

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$21,151,199	\$49,428,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,065,862	\$187,984
<b>Net Difference Between Projected and Actual</b>	6,100,031	0
<b>Change of Assumptions</b>	6,694,877	2,114,728
<b>Changes in Proportion and Differences Between</b>	0	4,590,447
<b>Total</b>	\$13,860,770	\$6,893,159

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,320,127
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,680,709)
<b>Total</b>	\$3,639,418

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,392,681

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	(\$158,239)
<b>2024</b>	2,331,755
<b>2025</b>	(1,658,554)
<b>2026</b>	6,452,649
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$6,967,611

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$83,503,248	\$49,428,747	\$21,008,133

# PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

<b>Net Pension Liability as of 2021</b>	<b>\$21,151,199</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	576,773
- Net Difference Between Projected and Actual Investment	33,562,930
- Change of Assumptions	(1,308,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(800,808)
Pension Expense/Income	3,639,418
Contributions	(7,392,681)
Total Activity in FY 2022	28,277,548
<b>Net Pension Liability as of 2022</b>	<b>\$49,428,747</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8011000  
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$15,689,096      Proportionate Share: 0.0027261

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$3,957,938	\$8,597,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,397	\$32,698
Net Difference Between Projected and Actual	1,061,042	0
Change of Assumptions	1,164,510	367,837
Changes in Proportion and Differences Between	3,074	1,377,149
<b>Total</b>	<b>\$2,414,023</b>	<b>\$1,777,684</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,099,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(857,709)
<b>Total</b>	<b>\$241,617</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,701,814

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$396,623)
2024	227,152
2025	(316,566)
2026	1,122,376
2027	0
Thereafter	0
<b>Total</b>	<b>\$636,339</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,524,597	\$8,597,661	\$3,654,165

# PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

<b>Net Pension Liability as of 2021</b>	<b>\$3,957,938</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,354
- Net Difference Between Projected and Actual Investment	6,200,063
- Change of Assumptions	(305,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108,671
Pension Expense/Income	241,617
Contributions	(1,701,814)
Total Activity in FY 2022	4,639,723
<b>Net Pension Liability as of 2022</b>	<b>\$8,597,661</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8012000  
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$7,995,774      Proportionate Share: 0.0013893

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,883,504	\$4,381,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,484	\$16,664
Net Difference Between Projected and Actual	540,738	0
Change of Assumptions	593,468	187,460
Changes in Proportion and Differences Between	0	699,736
<b>Total</b>	<b>\$1,228,690</b>	<b>\$903,860</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$560,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(458,511)
<b>Total</b>	<b>\$101,738</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$485,040

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$172,863)
2024	109,404
2025	(183,708)
2026	571,997
2027	0
Thereafter	0
<b>Total</b>	<b>\$324,830</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,402,158	\$4,381,619	\$1,862,269

# PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

<b>Net Pension Liability as of 2021</b>	<b>\$1,883,504</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,007
- Net Difference Between Projected and Actual Investment	2,986,296
- Change of Assumptions	(118,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,550)
Pension Expense/Income	101,738
Contributions	(485,040)
Total Activity in FY 2022	2,498,115
<b>Net Pension Liability as of 2022</b>	<b>\$4,381,619</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8013000  
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$45,413,453      Proportionate Share: 0.0078909

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$11,095,359	\$24,886,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$536,644	\$94,647
Net Difference Between Projected and Actual	3,071,267	0
Change of Assumptions	3,370,762	1,064,731
Changes in Proportion and Differences Between	62,518	3,080,159
<b>Total</b>	<b>\$7,041,191</b>	<b>\$4,239,537</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,182,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,080,179)
<b>Total</b>	<b>\$1,101,902</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,024,182

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$587,294)
2024	895,478
2025	(755,333)
2026	3,248,803
2027	0
Thereafter	0
<b>Total</b>	<b>\$2,801,654</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,042,532	\$24,886,573	\$10,577,255

# PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

<b>Net Pension Liability as of 2021</b>	<b>\$11,095,359</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	284,045
- Net Difference Between Projected and Actual Investment	17,477,577
- Change of Assumptions	(782,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	734,651
Pension Expense/Income	1,101,902
Contributions	(5,024,182)
Total Activity in FY 2022	13,791,214
<b>Net Pension Liability as of 2022</b>	<b>\$24,886,573</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8014000  
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 8014000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8015000  
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$3,665,682      Proportionate Share: 0.0006369

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$754,507	\$2,008,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,314	\$7,639
Net Difference Between Projected and Actual	247,892	0
Change of Assumptions	272,065	85,938
Changes in Proportion and Differences Between	210,290	35,113
<b>Total</b>	<b>\$773,561</b>	<b>\$128,690</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	113,527
<b>Total</b>	<b>\$370,363</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353,767

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$189,406
2024	208,974
2025	(15,731)
2026	262,222
2027	0
Thereafter	0
<b>Total</b>	<b>\$644,871</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,393,388	\$2,008,676	\$853,724

# PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

<b>Net Pension Liability as of 2021</b>	<b>\$754,507</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,934
- Net Difference Between Projected and Actual Investment	1,227,550
- Change of Assumptions	(23,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,007
Pension Expense/Income	370,363
Contributions	(353,767)
Total Activity in FY 2022	1,254,169
<b>Net Pension Liability as of 2022</b>	<b>\$2,008,676</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8019000  
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	0	0
<b>Total</b>	\$0	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# PERF Net Pension Liability - Unaudited

## INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8021000  
 Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$250,885      Proportionate Share: 0.0000436

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$57,239	\$137,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,965	\$523
<b>Net Difference Between Projected and Actual</b>	16,970	0
<b>Change of Assumptions</b>	18,625	5,883
<b>Changes in Proportion and Differences Between</b>	4,234	171
<b>Total</b>	\$42,794	\$6,577

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$17,582
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,135
<b>Total</b>	\$20,717

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,099

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$8,215
<b>2024</b>	12,561
<b>2025</b>	(2,510)
<b>2026</b>	17,951
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$36,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$232,300	\$137,507	\$58,443

# PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

<b>Net Pension Liability as of 2021</b>	<b>\$57,239</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,627
- Net Difference Between Projected and Actual Investment	91,290
- Change of Assumptions	(3,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,074)
Pension Expense/Income	20,717
Contributions	(28,099)
Total Activity in FY 2022	80,268
<b>Net Pension Liability as of 2022</b>	<b>\$137,507</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8022000  
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$0
2024	0
2025	0
2026	0
2027	0
Thereafter	0
Total	\$0

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

**PERF Net Pension Liability - Unaudited**  
**PUBLIC EMPLOYEES RETIREMENT FUND - 8022000**

<b>Net Pension Liability as of 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2022	0
<b>Net Pension Liability as of 2022</b>	<b>\$0</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8023000  
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$290,576      Proportionate Share: 0.0000505

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$59,871	\$159,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,434	\$606
<b>Net Difference Between Projected and Actual</b>	19,655	0
<b>Change of Assumptions</b>	21,572	6,814
<b>Changes in Proportion and Differences Between</b>	10,399	6,707
<b>Total</b>	\$55,060	\$14,127

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,365
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,288
<b>Total</b>	\$23,653

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,544

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$4,110
<b>2024</b>	16,419
<b>2025</b>	(386)
<b>2026</b>	20,790
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$40,933

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,063	\$159,269	\$67,692

# PERF Net Pension Liability - Unaudited

## STATEWIDE 911 BOARD - 8023000

<b>Net Pension Liability as of 2021</b>	<b>\$59,871</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,975
- Net Difference Between Projected and Actual Investment	97,392
- Change of Assumptions	(1,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,832
Pension Expense/Income	23,653
Contributions	(32,544)
Total Activity in FY 2022	99,398
<b>Net Pension Liability as of 2022</b>	<b>\$159,269</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8024000  
 Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$362,330 Proportionate Share: 0.0000630

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$113,163	\$198,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,285	\$756
Net Difference Between Projected and Actual	24,521	0
Change of Assumptions	26,912	8,501
Changes in Proportion and Differences Between	2,120	53,432
<b>Total</b>	<b>\$57,838</b>	<b>\$62,689</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,581)
<b>Total</b>	<b>\$4,824</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,581

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$11,033)
2024	(4,168)
2025	(15,588)
2026	25,938
2027	0
Thereafter	0
<b>Total</b>	<b>(\$4,851)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$335,663	\$198,691	\$84,448

# PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

<b>Net Pension Liability as of 2021</b>	<b>\$113,163</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,919
- Net Difference Between Projected and Actual Investment	171,453
- Change of Assumptions	(13,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,995)
Pension Expense/Income	4,824
Contributions	(40,581)
Total Activity in FY 2022	85,528
<b>Net Pension Liability as of 2022</b>	<b>\$198,691</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8025000  
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$2,965,778      Proportionate Share: 0.0005153

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$666,345	\$1,625,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$35,045	\$6,181
<b>Net Difference Between Projected and Actual</b>	200,563	0
<b>Change of Assumptions</b>	220,121	69,530
<b>Changes in Proportion and Differences Between</b>	41,672	7,336
<b>Total</b>	\$497,401	\$83,047

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$207,800
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	30,349
<b>Total</b>	\$238,149

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,594

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$86,079
<b>2024</b>	142,884
<b>2025</b>	(26,766)
<b>2026</b>	212,157
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$414,354

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,745,506	\$1,625,170	\$690,727

# PERF Net Pension Liability - Unaudited

## HOOSIER LOTTERY - 8025000

<b>Net Pension Liability as of 2021</b>	<b>\$666,345</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,378
- Net Difference Between Projected and Actual Investment	1,065,751
- Change of Assumptions	(34,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,948)
Pension Expense/Income	238,149
Contributions	(326,594)
Total Activity in FY 2022	958,825
<b>Net Pension Liability as of 2022</b>	<b>\$1,625,170</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8026000  
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$5,348,571      Proportionate Share: 0.0009293

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$1,194,132	\$2,930,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,200	\$11,146
Net Difference Between Projected and Actual	361,699	0
Change of Assumptions	396,970	125,392
Changes in Proportion and Differences Between	42,112	297,026
<b>Total</b>	<b>\$863,981</b>	<b>\$433,564</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189,324)
<b>Total</b>	<b>\$185,425</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$575,834

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$41,848)
2024	137,529
2025	(47,873)
2026	382,609
2027	0
Thereafter	0
<b>Total</b>	<b>\$430,417</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,951,289	\$2,930,856	\$1,245,668

# PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

<b>Net Pension Liability as of 2021</b>	<b>\$1,194,132</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,054
- Net Difference Between Projected and Actual Investment	1,912,170
- Change of Assumptions	(60,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	240,762
Pension Expense/Income	185,425
Contributions	(575,834)
Total Activity in FY 2022	1,736,724
<b>Net Pension Liability as of 2022</b>	<b>\$2,930,856</b>



# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 8027000  
 Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$7,303,199      Proportionate Share: 0.0012690

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$1,532,699	\$4,002,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$86,302	\$15,221
<b>Net Difference Between Projected and Actual</b>	493,915	0
<b>Change of Assumptions</b>	542,080	171,228
<b>Changes in Proportion and Differences Between</b>	238,144	91,851
<b>Total</b>	\$1,360,441	\$278,300

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$511,736
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	21,375
<b>Total</b>	\$533,111

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$760,520

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$202,317
<b>2024</b>	389,338
<b>2025</b>	(31,979)
<b>2026</b>	522,465
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$1,082,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,761,203	\$4,002,213	\$1,701,015

# PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

<b>Net Pension Liability as of 2021</b>	<b>\$1,532,699</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,261
- Net Difference Between Projected and Actual Investment	2,483,985
- Change of Assumptions	(55,833)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219,510
Pension Expense/Income	533,111
Contributions	(760,520)
Total Activity in FY 2022	2,469,514
<b>Net Pension Liability as of 2022</b>	<b>\$4,002,213</b>

# PERF - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 9100000  
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,493,172,778      Proportionate Share: 0.2594482

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$347,656,576	\$818,256,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$17,644,554	\$3,111,948
<b>Net Difference Between Projected and Actual</b>	100,981,471	0
<b>Change of Assumptions</b>	110,828,687	35,007,741
<b>Changes in Proportion and Differences Between</b>	15,942,181	9,193,241
<b>Total</b>	\$245,396,893	\$47,312,930

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$104,624,979
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,808,463
<b>Total</b>	\$114,433,442

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,707,835

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$41,628,361
<b>2024</b>	68,224,763
<b>2025</b>	(18,587,938)
<b>2026</b>	106,818,777
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$198,083,963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,382,333,985	\$818,256,044	\$347,773,976

# PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

<b>Net Pension Liability as of 2021</b>	<b>\$347,656,576</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,583,459
- Net Difference Between Projected and Actual Investment	552,381,762
- Change of Assumptions	(20,962,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,129,014)
Pension Expense/Income	114,433,442
Contributions	(162,707,835)
Total Activity in FY 2022	470,599,468
<b>Net Pension Liability as of 2022</b>	<b>\$818,256,044</b>