

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,031,415 Proportionate Share: 0.0004822

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,452,655	\$1,701,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,819	\$0
Net Difference Between Projected and Actual	390,067	0
Change of Assumptions	92,805	0
Changes in Proportion and Differences Between	73,985	52,209
Total	\$591,676	\$52,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$345,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,166
Total	\$351,645

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$306,685

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$201,464
2025	23,688
2026	261,186
2027	53,129
2028	0
Thereafter	0
Total	\$539,467

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,773,466	\$1,701,845	\$808,323

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of 2022	\$1,452,655
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,020
- Net Difference Between Projected and Actual Investment	210,794
- Change of Assumptions	(41,801)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,217
Pension Expense/Income	351,645
Contributions	(306,685)
Total Activity in FY 2023	249,190
Net Pension Liability as of 2023	\$1,701,845

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,556,719 Proportionate Share: 0.0008839

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,784,203	\$3,119,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,826	\$0
Net Difference Between Projected and Actual	715,016	0
Change of Assumptions	170,117	0
Changes in Proportion and Differences Between	157,811	92,460
Total	\$1,106,770	\$92,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$633,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,855)
Total	\$584,428

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$622,353

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$325,395
2025	118,608
2026	472,917
2027	97,390
2028	0
Thereafter	0
Total	\$1,014,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,083,922	\$3,119,578	\$1,481,703

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of 2022	\$2,784,203
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,378
- Net Difference Between Projected and Actual Investment	371,416
- Change of Assumptions	(87,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,377
Pension Expense/Income	584,428
Contributions	(622,353)
Total Activity in FY 2023	335,375
Net Pension Liability as of 2023	\$3,119,578

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
INDIANA TOLL ROAD DISTRICT (INDOT) - 262000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 264000
 Submission Unit Name: TEACHERS PERF

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TEACHERS PERF - 264000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$59,971,152 Proportionate Share: 0.0095390

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,800,083	\$33,666,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$688,802	\$0
Net Difference Between Projected and Actual	7,716,412	0
Change of Assumptions	1,835,891	0
Changes in Proportion and Differences Between	1,283,077	1,984,655
Total	\$11,524,182	\$1,984,655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,834,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(398,735)
Total	\$6,435,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,272,649

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,521,196
2025	636,061
2026	5,331,235
2027	1,051,035
2028	0
Thereafter	0
Total	\$9,539,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,865,402	\$33,666,317	\$15,990,454

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of 2022	\$27,800,083
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,060
- Net Difference Between Projected and Actual Investment	4,285,587
- Change of Assumptions	(740,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,962,723
Pension Expense/Income	6,435,623
Contributions	(6,272,649)
Total Activity in FY 2023	5,866,234
Net Pension Liability as of 2023	\$33,666,317

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$11,403,948 Proportionate Share: 0.0018139

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,824,812	\$6,401,859

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,980	\$0
Net Difference Between Projected and Actual	1,467,324	0
Change of Assumptions	349,106	0
Changes in Proportion and Differences Between	28,515	130,311
Total	\$1,975,925	\$130,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,299,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,754)
Total	\$1,207,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,259,037

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$610,628
2025	83,025
2026	952,100
2027	199,861
2028	0
Thereafter	0
Total	\$1,845,614

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,432,996	\$6,401,859	\$3,040,684

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of 2022	\$5,824,812
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,529
- Net Difference Between Projected and Actual Investment	748,480
- Change of Assumptions	(190,631)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,865
Pension Expense/Income	1,207,841
Contributions	(1,259,037)
Total Activity in FY 2023	577,047
Net Pension Liability as of 2023	\$6,401,859

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$49,971,190 Proportionate Share: 0.0079484

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$25,002,949	\$28,052,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$573,946	\$0
Net Difference Between Projected and Actual	6,429,723	0
Change of Assumptions	1,529,761	0
Changes in Proportion and Differences Between	469,105	20,053
Total	\$9,002,535	\$20,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,694,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	552,919
Total	\$6,247,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,542,502

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,237,074
2025	621,966
2026	4,247,664
2027	875,778
2028	0
Thereafter	0
Total	\$8,982,482

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,716,758	\$28,052,558	\$13,324,093

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of 2022	\$25,002,949
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,882
- Net Difference Between Projected and Actual Investment	3,344,094
- Change of Assumptions	(787,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(342,479)
Pension Expense/Income	6,247,668
Contributions	(5,542,502)
Total Activity in FY 2023	3,049,609
Net Pension Liability as of 2023	\$28,052,558

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

FORT WAYNE HOUSING AUTHORITY - 414000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$18,430,583 Proportionate Share: 0.0029316

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,955,306	\$10,346,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211,688	\$0
Net Difference Between Projected and Actual	2,371,468	0
Change of Assumptions	564,220	0
Changes in Proportion and Differences Between	220,549	357,258
Total	\$3,367,925	\$357,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,100,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(302,140)
Total	\$1,798,248

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,045,799

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$887,184
2025	197,168
2026	1,603,303
2027	323,012
2028	0
Thereafter	0
Total	\$3,010,667

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,861,664	\$10,346,596	\$4,914,311

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of 2022	\$8,955,306
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,637
- Net Difference Between Projected and Actual Investment	1,266,288
- Change of Assumptions	(265,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	585,509
Pension Expense/Income	1,798,248
Contributions	(2,045,799)
Total Activity in FY 2023	1,391,290
Net Pension Liability as of 2023	\$10,346,596

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

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

Wages: \$1,097,496 Proportionate Share: 0.0001746

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$572,105	\$616,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,608	\$0
Net Difference Between Projected and Actual	141,240	0
Change of Assumptions	33,604	0
Changes in Proportion and Differences Between	2,682	27,198
Total	\$190,134	\$27,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,276)
Total	\$108,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,010

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,575
2025	3,246
2026	89,878
2027	19,237
2028	0
Thereafter	0
Total	\$162,936

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,004,246	\$616,222	\$292,686

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of 2022	\$572,105
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,447
- Net Difference Between Projected and Actual Investment	70,636
- Change of Assumptions	(19,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,633
Pension Expense/Income	108,819
Contributions	(120,010)
Total Activity in FY 2023	44,117
Net Pension Liability as of 2023	\$616,222

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$325,292 Proportionate Share: 0.0000517

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$169,045	\$182,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,733	\$0
Net Difference Between Projected and Actual	41,822	0
Change of Assumptions	9,950	0
Changes in Proportion and Differences Between	1,499	4,038
Total	\$57,004	\$4,038

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,228)
Total	\$35,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,433

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,285
2025	2,162
2026	26,822
2027	5,697
2028	0
Thereafter	0
Total	\$52,966

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,363	\$182,467	\$86,666

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of 2022	\$169,045
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	731
- Net Difference Between Projected and Actual Investment	20,960
- Change of Assumptions	(5,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,935)
Pension Expense/Income	35,813
Contributions	(36,433)
Total Activity in FY 2023	13,422
Net Pension Liability as of 2023	\$182,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,720,316 Proportionate Share: 0.0004327

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,340,379	\$1,527,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,245	\$0
Net Difference Between Projected and Actual	350,025	0
Change of Assumptions	83,278	0
Changes in Proportion and Differences Between	71,530	953
Total	\$536,078	\$953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$310,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,830
Total	\$340,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,675

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$206,369
2025	46,488
2026	234,592
2027	47,676
2028	0
Thereafter	0
Total	\$535,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,488,758	\$1,527,143	\$725,345

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of 2022	\$1,340,379
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,440
- Net Difference Between Projected and Actual Investment	184,608
- Change of Assumptions	(40,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(529)
Pension Expense/Income	340,844
Contributions	(304,675)
Total Activity in FY 2023	186,764
Net Pension Liability as of 2023	\$1,527,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$21,058,657 Proportionate Share: 0.0033496

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,740,375	\$11,821,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,871	\$0
Net Difference Between Projected and Actual	2,709,602	0
Change of Assumptions	644,669	0
Changes in Proportion and Differences Between	174,613	275,201
Total	\$3,770,755	\$275,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,399,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,460)
Total	\$2,343,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,354,501

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,126,639
2025	234,248
2026	1,765,598
2027	369,069
2028	0
Thereafter	0
Total	\$3,495,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,265,872	\$11,821,857	\$5,615,015

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of 2022	\$10,740,375
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,117
- Net Difference Between Projected and Actual Investment	1,384,126
- Change of Assumptions	(350,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,882
Pension Expense/Income	2,343,410
Contributions	(2,354,501)
Total Activity in FY 2023	1,081,482
Net Pension Liability as of 2023	\$11,821,857

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$4,092,820 Proportionate Share: 0.0006510

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,106,760	\$2,297,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,008	\$0
Net Difference Between Projected and Actual	526,615	0
Change of Assumptions	125,292	0
Changes in Proportion and Differences Between	19,409	40,458
Total	\$718,324	\$40,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$466,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,369)
Total	\$464,050

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$458,395

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$234,554
2025	30,935
2026	340,648
2027	71,729
2028	0
Thereafter	0
Total	\$677,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,744,352	\$2,297,596	\$1,091,287

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of 2022	\$2,106,760
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,591
- Net Difference Between Projected and Actual Investment	266,619
- Change of Assumptions	(69,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,105)
Pension Expense/Income	464,050
Contributions	(458,395)
Total Activity in FY 2023	190,836
Net Pension Liability as of 2023	\$2,297,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$17,083,886 Proportionate Share: 0.0027174

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,458,973	\$9,590,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,221	\$0
Net Difference Between Projected and Actual	2,198,194	0
Change of Assumptions	522,995	0
Changes in Proportion and Differences Between	42,556	721,095
Total	\$2,959,966	\$721,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,946,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(247,886)
Total	\$1,699,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,878,965

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$714,215
2025	(99,820)
2026	1,325,065
2027	299,411
2028	0
Thereafter	0
Total	\$2,238,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,629,651	\$9,590,612	\$4,555,243

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

Net Pension Liability as of 2022	\$9,458,973
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,225
- Net Difference Between Projected and Actual Investment	1,030,857
- Change of Assumptions	(353,489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(394,024)
Pension Expense/Income	1,699,035
Contributions	(1,878,965)
Total Activity in FY 2023	131,639
Net Pension Liability as of 2023	\$9,590,612

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

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

Wages: \$294,242 Proportionate Share: 0.0000468

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$135,930	\$165,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,379	\$0
Net Difference Between Projected and Actual	37,858	0
Change of Assumptions	9,007	0
Changes in Proportion and Differences Between	8,214	1,420
Total	\$58,458	\$1,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,575
Total	\$36,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,955

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,093
2025	5,182
2026	26,609
2027	5,154
2028	0
Thereafter	0
Total	\$57,038

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,179	\$165,173	\$78,452

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of 2022	\$135,930
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	965
- Net Difference Between Projected and Actual Investment	21,083
- Change of Assumptions	(3,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,632
Pension Expense/Income	36,106
Contributions	(32,955)
Total Activity in FY 2023	29,243
Net Pension Liability as of 2023	\$165,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,381,652 Proportionate Share: 0.0005379

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,743,123	\$1,898,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,841	\$0
Net Difference Between Projected and Actual	435,125	0
Change of Assumptions	103,525	0
Changes in Proportion and Differences Between	19,062	27,466
Total	\$596,553	\$27,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,297
Total	\$403,683

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$367,590

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$202,219
2025	28,449
2026	279,152
2027	59,267
2028	0
Thereafter	0
Total	\$569,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,093,836	\$1,898,429	\$901,695

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of 2022	\$1,743,123
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,882
- Net Difference Between Projected and Actual Investment	220,005
- Change of Assumptions	(57,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,679)
Pension Expense/Income	403,683
Contributions	(367,590)
Total Activity in FY 2023	155,306
Net Pension Liability as of 2023	\$1,898,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

HAMILTON NORTH PUBLIC LIBRARY - 433000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

AURORA PUBLIC LIBRARY - 436000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,347,715 Proportionate Share: 0.0006915

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,290,313	\$2,440,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,933	\$0
Net Difference Between Projected and Actual	559,377	0
Change of Assumptions	133,087	0
Changes in Proportion and Differences Between	17,139	129,027
Total	\$759,536	\$129,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$495,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,528)
Total	\$426,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$433,755

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$198,012
2025	11,091
2026	345,214
2027	76,192
2028	0
Thereafter	0
Total	\$630,509

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,977,296	\$2,440,534	\$1,159,178

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of 2022	\$2,290,313
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,256
- Net Difference Between Projected and Actual Investment	276,728
- Change of Assumptions	(79,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,778)
Pension Expense/Income	426,907
Contributions	(433,755)
Total Activity in FY 2023	150,221
Net Pension Liability as of 2023	\$2,440,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$27,757,733 Proportionate Share: 0.0044152

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,993,157	\$15,582,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$318,817	\$0
Net Difference Between Projected and Actual	3,571,601	0
Change of Assumptions	849,756	0
Changes in Proportion and Differences Between	757,941	181,766
Total	\$5,498,115	\$181,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,163,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	231,123
Total	\$3,394,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,103,019

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,786,704
2025	557,152
2026	2,486,013
2027	486,480
2028	0
Thereafter	0
Total	\$5,316,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,394,876	\$15,582,715	\$7,401,305

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of 2022	\$12,993,157
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,053
- Net Difference Between Projected and Actual Investment	1,968,108
- Change of Assumptions	(354,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	596,169
Pension Expense/Income	3,394,458
Contributions	(3,103,019)
Total Activity in FY 2023	2,589,558
Net Pension Liability as of 2023	\$15,582,715

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$289,233 Proportionate Share: 0.0000460

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$158,322	\$162,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,322	\$0
Net Difference Between Projected and Actual	37,211	0
Change of Assumptions	8,853	0
Changes in Proportion and Differences Between	1,319	8,760
Total	\$50,705	\$8,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,049)
Total	\$28,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,394

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,609
2025	487
2026	22,782
2027	5,067
2028	0
Thereafter	0
Total	\$41,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$264,578	\$162,349	\$77,111

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of 2022	\$158,322
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	510
- Net Difference Between Projected and Actual Investment	17,672
- Change of Assumptions	(5,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,852)
Pension Expense/Income	28,908
Contributions	(32,394)
Total Activity in FY 2023	4,027
Net Pension Liability as of 2023	\$162,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,196,536 Proportionate Share: 0.0008266

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,582,358	\$2,917,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,688	\$0
Net Difference Between Projected and Actual	668,664	0
Change of Assumptions	159,089	0
Changes in Proportion and Differences Between	63,075	38,973
Total	\$950,516	\$38,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$592,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,609)
Total	\$543,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$582,012

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$300,562
2025	74,731
2026	445,173
2027	91,077
2028	0
Thereafter	0
Total	\$911,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,754,350	\$2,917,347	\$1,385,649

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

Net Pension Liability as of 2022	\$2,582,358
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,824
- Net Difference Between Projected and Actual Investment	349,974
- Change of Assumptions	(80,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,778
Pension Expense/Income	543,621
Contributions	(582,012)
Total Activity in FY 2023	334,989
Net Pension Liability as of 2023	\$2,917,347

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,242,564 Proportionate Share: 0.0008339

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,703,780	\$2,943,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,215	\$0
Net Difference Between Projected and Actual	674,569	0
Change of Assumptions	160,494	0
Changes in Proportion and Differences Between	42,584	43,067
Total	\$937,862	\$43,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$597,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,472)
Total	\$547,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$587,166

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$315,629
2025	51,632
2026	435,652
2027	91,882
2028	0
Thereafter	0
Total	\$894,795

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,796,337	\$2,943,112	\$1,397,887

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of 2022	\$2,703,780
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,195
- Net Difference Between Projected and Actual Investment	340,894
- Change of Assumptions	(90,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,464
Pension Expense/Income	547,988
Contributions	(587,166)
Total Activity in FY 2023	239,332
Net Pension Liability as of 2023	\$2,943,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$47,349,838 Proportionate Share: 0.0075315

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$23,848,647	\$26,581,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$543,842	\$0
Net Difference Between Projected and Actual	6,092,479	0
Change of Assumptions	1,449,524	0
Changes in Proportion and Differences Between	504,993	70,512
Total	\$8,590,838	\$70,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,396,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	89,543
Total	\$5,485,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,286,507

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,052,686
2025	628,183
2026	4,009,615
2027	829,842
2028	0
Thereafter	0
Total	\$8,520,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,318,878	\$26,581,179	\$12,625,234

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of 2022	\$23,848,647
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,279
- Net Difference Between Projected and Actual Investment	3,149,303
- Change of Assumptions	(760,331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,190
Pension Expense/Income	5,485,598
Contributions	(5,286,507)
Total Activity in FY 2023	2,732,532
Net Pension Liability as of 2023	\$26,581,179

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,969,115 Proportionate Share: 0.0004723

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,477,886	\$1,666,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,104	\$0
Net Difference Between Projected and Actual	382,059	0
Change of Assumptions	90,900	0
Changes in Proportion and Differences Between	28,358	1,577
Total	\$535,421	\$1,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$338,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,334)
Total	\$335,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,911

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$188,345
2025	39,536
2026	253,924
2027	52,039
2028	0
Thereafter	0
Total	\$533,844

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,716,525	\$1,666,904	\$791,728

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of 2022	\$1,477,886
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,856
- Net Difference Between Projected and Actual Investment	199,672
- Change of Assumptions	(46,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,392
Pension Expense/Income	335,052
Contributions	(331,911)
Total Activity in FY 2023	189,018
Net Pension Liability as of 2023	\$1,666,904

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,736,639 Proportionate Share: 0.0010715

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,244,032	\$3,781,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,372	\$0
Net Difference Between Projected and Actual	866,772	0
Change of Assumptions	206,223	0
Changes in Proportion and Differences Between	242,622	1,646
Total	\$1,392,989	\$1,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$767,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	178,692
Total	\$946,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$754,294

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$550,055
2025	132,076
2026	591,150
2027	118,062
2028	0
Thereafter	0
Total	\$1,391,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,162,939	\$3,781,681	\$1,796,181

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of 2022	\$3,244,032
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,756
- Net Difference Between Projected and Actual Investment	466,424
- Change of Assumptions	(94,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,247)
Pension Expense/Income	946,384
Contributions	(754,294)
Total Activity in FY 2023	537,649
Net Pension Liability as of 2023	\$3,781,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$23,620,947 Proportionate Share: 0.0037572

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,871,104	\$13,260,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271,304	\$0
Net Difference Between Projected and Actual	3,039,323	0
Change of Assumptions	723,117	0
Changes in Proportion and Differences Between	181,130	656,827
Total	\$4,214,874	\$656,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,691,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(140,231)
Total	\$2,551,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,635,388

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,263,417
2025	13,602
2026	1,867,048
2027	413,980
2028	0
Thereafter	0
Total	\$3,558,047

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,610,262	\$13,260,414	\$6,298,284

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of 2022	\$12,871,104
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,708
- Net Difference Between Projected and Actual Investment	1,450,892
- Change of Assumptions	(469,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(551,032)
Pension Expense/Income	2,551,671
Contributions	(2,635,388)
Total Activity in FY 2023	389,310
Net Pension Liability as of 2023	\$13,260,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,650,064 Proportionate Share: 0.0002625

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$758,812	\$926,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,955	\$0
Net Difference Between Projected and Actual	212,345	0
Change of Assumptions	50,521	0
Changes in Proportion and Differences Between	95,662	37,084
Total	\$377,483	\$37,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,510
Total	\$209,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,264

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$129,947
2025	38,844
2026	142,685
2027	28,923
2028	0
Thereafter	0
Total	\$340,399

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,509,819	\$926,450	\$440,035

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of 2022	\$758,812
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,478
- Net Difference Between Projected and Actual Investment	118,700
- Change of Assumptions	(19,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,067)
Pension Expense/Income	209,582
Contributions	(145,264)
Total Activity in FY 2023	167,638
Net Pension Liability as of 2023	\$926,450

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 452000
 Submission Unit Name: FLOYD COUNTY

Wages: \$17,190,565 Proportionate Share: 0.0027343

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,986,133	\$9,650,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,441	\$0
Net Difference Between Projected and Actual	2,211,865	0
Change of Assumptions	526,248	0
Changes in Proportion and Differences Between	446,095	70,005
Total	\$3,381,649	\$70,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,959,030
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	168,471
Total	\$2,127,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,803,429

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,160,763
2025	322,850
2026	1,526,758
2027	301,273
2028	0
Thereafter	0
Total	\$3,311,644

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,726,855	\$9,650,258	\$4,583,572

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of 2022	\$7,986,133
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,603
- Net Difference Between Projected and Actual Investment	1,226,292
- Change of Assumptions	(213,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271,918
Pension Expense/Income	2,127,501
Contributions	(1,803,429)
Total Activity in FY 2023	1,664,125
Net Pension Liability as of 2023	\$9,650,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$44,750,954 Proportionate Share: 0.0071181

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,007,915	\$25,122,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$513,991	\$0
Net Difference Between Projected and Actual	5,758,066	0
Change of Assumptions	1,369,961	0
Changes in Proportion and Differences Between	463,656	887,305
Total	\$8,105,674	\$887,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,099,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,528)
Total	\$5,084,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,969,415

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,602,651
2025	247,027
2026	3,584,398
2027	784,293
2028	0
Thereafter	0
Total	\$7,218,369

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,941,128	\$25,122,152	\$11,932,241

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of 2022	\$24,007,915
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,599
- Net Difference Between Projected and Actual Investment	2,795,235
- Change of Assumptions	(854,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,028,870)
Pension Expense/Income	5,084,340
Contributions	(4,969,415)
Total Activity in FY 2023	1,114,237
Net Pension Liability as of 2023	\$25,122,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,529,960 Proportionate Share: 0.0002434

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$755,027	\$859,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,576	\$0
Net Difference Between Projected and Actual	196,894	0
Change of Assumptions	46,845	0
Changes in Proportion and Differences Between	23,591	4,518
Total	\$284,906	\$4,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,520
Total	\$186,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,356

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$97,767
2025	23,990
2026	131,814
2027	26,817
2028	0
Thereafter	0
Total	\$280,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,399,962	\$859,040	\$408,017

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of 2022	\$755,027
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,166
- Net Difference Between Projected and Actual Investment	103,716
- Change of Assumptions	(23,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,696
Pension Expense/Income	186,908
Contributions	(171,356)
Total Activity in FY 2023	104,013
Net Pension Liability as of 2023	\$859,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$596,543 Proportionate Share: 0.0000949

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$292,360	\$334,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,853	\$0
Net Difference Between Projected and Actual	76,768	0
Change of Assumptions	18,265	0
Changes in Proportion and Differences Between	6,509	40,389
Total	\$108,395	\$40,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(101,275)
Total	(\$33,282)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,813

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,239
2025	2,642
2026	51,668
2027	10,457
2028	0
Thereafter	0
Total	\$68,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$545,836	\$334,934	\$159,083

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of 2022	\$292,360
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,661
- Net Difference Between Projected and Actual Investment	40,688
- Change of Assumptions	(8,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,146
Pension Expense/Income	(33,282)
Contributions	(66,813)
Total Activity in FY 2023	42,574
Net Pension Liability as of 2023	\$334,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$931,185 Proportionate Share: 0.0001481

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$465,821	\$522,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,694	\$0
Net Difference Between Projected and Actual	119,803	0
Change of Assumptions	28,504	0
Changes in Proportion and Differences Between	11,687	6,017
Total	\$170,688	\$6,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,368
Total	\$112,476

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,882

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,327
2025	7,942
2026	79,084
2027	16,318
2028	0
Thereafter	0
Total	\$164,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$851,826	\$522,694	\$248,264

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of 2022	\$465,821
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,421
- Net Difference Between Projected and Actual Investment	62,316
- Change of Assumptions	(14,660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,798)
Pension Expense/Income	112,476
Contributions	(102,882)
Total Activity in FY 2023	56,873
Net Pension Liability as of 2023	\$522,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$62,886 Proportionate Share: 0.0000100

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$32,169	\$35,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$722	\$0
Net Difference Between Projected and Actual	8,089	0
Change of Assumptions	1,925	0
Changes in Proportion and Differences Between	1,046	367
Total	\$11,782	\$367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,190
Total	\$9,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,043

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,217
2025	837
2026	5,259
2027	1,102
2028	0
Thereafter	0
Total	\$11,415

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,517	\$35,293	\$16,763

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of 2022	\$32,169
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150
- Net Difference Between Projected and Actual Investment	4,119
- Change of Assumptions	(1,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,401)
Pension Expense/Income	9,355
Contributions	(7,043)
Total Activity in FY 2023	3,124
Net Pension Liability as of 2023	\$35,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,640,550 Proportionate Share: 0.0002609

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$838,919	\$920,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,839	\$0
Net Difference Between Projected and Actual	211,051	0
Change of Assumptions	50,213	0
Changes in Proportion and Differences Between	5,932	39,248
Total	\$286,035	\$39,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,926
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,796)
Total	\$172,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,119

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,927
2025	6,140
2026	136,973
2027	28,747
2028	0
Thereafter	0
Total	\$246,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,500,617	\$920,803	\$437,353

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of 2022	\$838,919
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,940
- Net Difference Between Projected and Actual Investment	107,519
- Change of Assumptions	(27,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,936
Pension Expense/Income	172,130
Contributions	(182,119)
Total Activity in FY 2023	81,884
Net Pension Liability as of 2023	\$920,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$29,227,590 Proportionate Share: 0.0046490

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,996,156	\$16,407,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,700	\$0
Net Difference Between Projected and Actual	3,760,729	0
Change of Assumptions	894,754	0
Changes in Proportion and Differences Between	517,271	280,010
Total	\$5,508,454	\$280,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,330,845
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,947)
Total	\$3,180,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,246,212

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,858,638
2025	423,082
2026	2,434,483
2027	512,241
2028	0
Thereafter	0
Total	\$5,228,444

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,739,622	\$16,407,874	\$7,793,230

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of 2022	\$14,996,156
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,361
- Net Difference Between Projected and Actual Investment	1,910,045
- Change of Assumptions	(494,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,560)
Pension Expense/Income	3,180,898
Contributions	(3,246,212)
Total Activity in FY 2023	1,411,718
Net Pension Liability as of 2023	\$16,407,874

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$7,319,168 Proportionate Share: 0.0011642

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,786,806	\$4,108,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,066	\$0
Net Difference Between Projected and Actual	941,760	0
Change of Assumptions	224,064	0
Changes in Proportion and Differences Between	61,788	67,086
Total	\$1,311,678	\$67,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$834,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,285
Total	\$851,393

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$815,054

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$445,533
2025	65,053
2026	605,729
2027	128,277
2028	0
Thereafter	0
Total	\$1,244,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,696,121	\$4,108,851	\$1,951,576

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of 2022	\$3,786,806
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,811
- Net Difference Between Projected and Actual Investment	474,428
- Change of Assumptions	(126,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,705)
Pension Expense/Income	851,393
Contributions	(815,054)
Total Activity in FY 2023	322,045
Net Pension Liability as of 2023	\$4,108,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,745,756 Proportionate Share: 0.0005958

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,946,230	\$2,102,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,022	\$0
Net Difference Between Projected and Actual	481,962	0
Change of Assumptions	114,669	0
Changes in Proportion and Differences Between	16,970	57,923
Total	\$656,623	\$57,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$426,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,513)
Total	\$414,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$419,525

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$201,573
2025	22,187
2026	309,291
2027	65,649
2028	0
Thereafter	0
Total	\$598,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,426,859	\$2,102,777	\$998,754

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of 2022	\$1,946,230
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,456
- Net Difference Between Projected and Actual Investment	241,777
- Change of Assumptions	(65,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,846)
Pension Expense/Income	414,357
Contributions	(419,525)
Total Activity in FY 2023	156,547
Net Pension Liability as of 2023	\$2,102,777

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$522,442 Proportionate Share: 0.0000831

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$278,799	\$293,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,001	\$0
Net Difference Between Projected and Actual	67,222	0
Change of Assumptions	15,994	0
Changes in Proportion and Differences Between	1,269	23,434
Total	\$90,486	\$23,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,757)
Total	\$45,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,113

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,557
2025	(3,373)
2026	41,710
2027	9,158
2028	0
Thereafter	0
Total	\$67,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$477,966	\$293,288	\$139,303

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of 2022	\$278,799
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,049
- Net Difference Between Projected and Actual Investment	32,815
- Change of Assumptions	(9,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	797
Pension Expense/Income	45,781
Contributions	(56,113)
Total Activity in FY 2023	14,489
Net Pension Liability as of 2023	\$293,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$99,787 Proportionate Share: 0.0000159

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$42,261	\$56,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,148	\$0
Net Difference Between Projected and Actual	12,862	0
Change of Assumptions	3,060	0
Changes in Proportion and Differences Between	4,785	10,233
Total	\$21,855	\$10,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,622)
Total	\$770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,176

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,567
2025	(1,269)
2026	9,572
2027	1,752
2028	0
Thereafter	0
Total	\$11,622

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,452	\$56,116	\$26,654

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of 2022	\$42,261
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398
- Net Difference Between Projected and Actual Investment	7,647
- Change of Assumptions	(856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,072
Pension Expense/Income	770
Contributions	(11,176)
Total Activity in FY 2023	13,855
Net Pension Liability as of 2023	\$56,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$533,879 Proportionate Share: 0.0000849

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$243,160	\$299,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,131	\$0
Net Difference Between Projected and Actual	68,678	0
Change of Assumptions	16,340	0
Changes in Proportion and Differences Between	15,951	2,729
Total	\$107,100	\$2,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,434
Total	\$63,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,711

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,683
2025	10,612
2026	48,722
2027	9,354
2028	0
Thereafter	0
Total	\$104,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$488,319	\$299,640	\$142,320

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of 2022	\$243,160
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,813
- Net Difference Between Projected and Actual Investment	38,669
- Change of Assumptions	(6,192)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,639
Pension Expense/Income	63,262
Contributions	(59,711)
Total Activity in FY 2023	56,480
Net Pension Liability as of 2023	\$299,640

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$676,508 Proportionate Share: 0.0001076

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$228,337	\$379,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,770	\$0
Net Difference Between Projected and Actual	87,041	0
Change of Assumptions	20,709	0
Changes in Proportion and Differences Between	72,021	119
Total	\$187,541	\$119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,727
Total	\$110,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,769

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$70,092
2025	32,814
2026	72,661
2027	11,855
2028	0
Thereafter	0
Total	\$187,422

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$618,882	\$379,756	\$180,372

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of 2022	\$228,337
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,714
- Net Difference Between Projected and Actual Investment	58,862
- Change of Assumptions	(449)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,242
Pension Expense/Income	110,819
Contributions	(75,769)
Total Activity in FY 2023	151,419
Net Pension Liability as of 2023	\$379,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$42,560 Proportionate Share: 0.0000068

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$22,077	\$23,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$491	\$0
Net Difference Between Projected and Actual	5,501	0
Change of Assumptions	1,309	0
Changes in Proportion and Differences Between	406	726
Total	\$7,707	\$726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	87
Total	\$4,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,767

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,494
2025	194
2026	3,545
2027	748
2028	0
Thereafter	0
Total	\$6,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,112	\$23,999	\$11,399

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of 2022	\$22,077
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99
- Net Difference Between Projected and Actual Investment	2,776
- Change of Assumptions	(736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(409)
Pension Expense/Income	4,959
Contributions	(4,767)
Total Activity in FY 2023	1,922
Net Pension Liability as of 2023	\$23,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,556,470 Proportionate Share: 0.0008838

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,792,718	\$3,119,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,818	\$0
Net Difference Between Projected and Actual	714,935	0
Change of Assumptions	170,098	0
Changes in Proportion and Differences Between	143,335	20,387
Total	\$1,092,186	\$20,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$633,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,932
Total	\$666,144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$622,325

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$391,302
2025	111,454
2026	471,663
2027	97,380
2028	0
Thereafter	0
Total	\$1,071,799

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,083,346	\$3,119,225	\$1,481,535

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of 2022	\$2,792,718
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,218
- Net Difference Between Projected and Actual Investment	370,284
- Change of Assumptions	(88,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,134)
Pension Expense/Income	666,144
Contributions	(622,325)
Total Activity in FY 2023	326,507
Net Pension Liability as of 2023	\$3,119,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$29,738,580 Proportionate Share: 0.0047302

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,582,458	\$16,694,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$341,563	\$0
Net Difference Between Projected and Actual	3,826,415	0
Change of Assumptions	910,382	0
Changes in Proportion and Differences Between	304,068	2,907,194
Total	\$5,382,428	\$2,907,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,389,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(847,841)
Total	\$2,541,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,323,782

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$635,055
2025	(571,706)
2026	1,890,698
2027	521,187
2028	0
Thereafter	0
Total	\$2,475,234

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,206,659	\$16,694,456	\$7,929,347

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

Net Pension Liability as of 2022	\$19,582,458
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,231)
- Net Difference Between Projected and Actual Investment	1,409,732
- Change of Assumptions	(904,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,604,741)
Pension Expense/Income	2,541,181
Contributions	(3,323,782)
Total Activity in FY 2023	(2,888,002)
Net Pension Liability as of 2023	\$16,694,456

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$8,547,273 Proportionate Share: 0.0013595

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,402,749	\$4,798,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,168	\$0
Net Difference Between Projected and Actual	1,099,744	0
Change of Assumptions	261,651	0
Changes in Proportion and Differences Between	93,951	120,802
Total	\$1,553,514	\$120,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$974,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,486)
Total	\$924,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$951,098

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$477,248
2025	95,815
2026	709,856
2027	149,793
2028	0
Thereafter	0
Total	\$1,432,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,819,427	\$4,798,130	\$2,278,962

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of 2022	\$4,402,749
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,973
- Net Difference Between Projected and Actual Investment	556,398
- Change of Assumptions	(146,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,125)
Pension Expense/Income	924,548
Contributions	(951,098)
Total Activity in FY 2023	395,381
Net Pension Liability as of 2023	\$4,798,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,969,860 Proportionate Share: 0.0003133

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$957,819	\$1,105,740

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,623	\$0
Net Difference Between Projected and Actual	253,439	0
Change of Assumptions	60,298	0
Changes in Proportion and Differences Between	32,311	30,161
Total	\$368,671	\$30,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,842)
Total	\$218,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,624

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,046
2025	31,349
2026	171,595
2027	34,520
2028	0
Thereafter	0
Total	\$338,510

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,802,005	\$1,105,740	\$525,192

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of 2022	\$957,819
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,612
- Net Difference Between Projected and Actual Investment	135,234
- Change of Assumptions	(28,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,528
Pension Expense/Income	218,626
Contributions	(220,624)
Total Activity in FY 2023	147,921
Net Pension Liability as of 2023	\$1,105,740

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

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

Wages: \$9,322,404 Proportionate Share: 0.0014828

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,939,847	\$5,233,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,072	\$0
Net Difference Between Projected and Actual	1,199,486	0
Change of Assumptions	285,382	0
Changes in Proportion and Differences Between	390,760	191,213
Total	\$1,982,700	\$191,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,062,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,900
Total	\$1,148,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,038,788

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$675,233
2025	197,184
2026	755,690
2027	163,380
2028	0
Thereafter	0
Total	\$1,791,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,528,611	\$5,233,296	\$2,485,653

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of 2022	\$4,939,847
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,338
- Net Difference Between Projected and Actual Investment	589,857
- Change of Assumptions	(172,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(252,879)
Pension Expense/Income	1,148,274
Contributions	(1,038,788)
Total Activity in FY 2023	293,449
Net Pension Liability as of 2023	\$5,233,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,136,355 Proportionate Share: 0.0004989

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,562,408	\$1,760,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,025	\$0
Net Difference Between Projected and Actual	403,577	0
Change of Assumptions	96,019	0
Changes in Proportion and Differences Between	32,377	20,518
Total	\$567,998	\$20,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,080)
Total	\$348,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,271

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$181,547
2025	42,798
2026	268,165
2027	54,970
2028	0
Thereafter	0
Total	\$547,480

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,869,520	\$1,760,785	\$836,318

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of 2022	\$1,562,408
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,276
- Net Difference Between Projected and Actual Investment	210,759
- Change of Assumptions	(48,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,005
Pension Expense/Income	348,364
Contributions	(351,271)
Total Activity in FY 2023	198,377
Net Pension Liability as of 2023	\$1,760,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$25,000 Proportionate Share: 0.0000040

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,561	\$14,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual	3,236	0
Change of Assumptions	770	0
Changes in Proportion and Differences Between	3,379	772
Total	\$7,674	\$772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	381
Total	\$3,247

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,470
2025	(17)
2026	2,008
2027	441
2028	0
Thereafter	0
Total	\$6,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,007	\$14,117	\$6,705

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of 2022	\$13,561
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49
- Net Difference Between Projected and Actual Investment	1,562
- Change of Assumptions	(487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,015)
Pension Expense/Income	3,247
Contributions	(2,800)
Total Activity in FY 2023	556
Net Pension Liability as of 2023	\$14,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,857,551 Proportionate Share: 0.0009317

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,841,918	\$3,288,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,277	\$0
Net Difference Between Projected and Actual	753,683	0
Change of Assumptions	179,316	0
Changes in Proportion and Differences Between	129,208	6,349
Total	\$1,129,484	\$6,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$667,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109,239
Total	\$776,769

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$649,804

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$403,175
2025	107,247
2026	510,055
2027	102,658
2028	0
Thereafter	0
Total	\$1,123,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,358,853	\$3,288,280	\$1,561,831

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of 2022	\$2,841,918
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,803
- Net Difference Between Projected and Actual Investment	402,960
- Change of Assumptions	(84,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,345)
Pension Expense/Income	776,769
Contributions	(649,804)
Total Activity in FY 2023	446,362
Net Pension Liability as of 2023	\$3,288,280

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

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

Wages: \$530,443 Proportionate Share: 0.0000844

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$257,037	\$297,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,094	\$0
Net Difference Between Projected and Actual	68,274	0
Change of Assumptions	16,244	0
Changes in Proportion and Differences Between	7,712	9,456
Total	\$98,324	\$9,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,034
Total	\$62,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,409

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,258
2025	3,953
2026	46,358
2027	9,299
2028	0
Thereafter	0
Total	\$88,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$485,443	\$297,876	\$141,482

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of 2022	\$257,037
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,529
- Net Difference Between Projected and Actual Investment	36,553
- Change of Assumptions	(7,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,235
Pension Expense/Income	62,504
Contributions	(59,409)
Total Activity in FY 2023	40,839
Net Pension Liability as of 2023	\$297,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$48,725,777 Proportionate Share: 0.0077503

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$25,611,639	\$27,353,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$559,642	\$0
Net Difference Between Projected and Actual	6,269,473	0
Change of Assumptions	1,491,635	0
Changes in Proportion and Differences Between	360,580	1,097,062
Total	\$8,681,330	\$1,097,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,552,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(146,422)
Total	\$5,406,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,434,585

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,637,788
2025	113,419
2026	3,979,110
2027	853,951
2028	0
Thereafter	0
Total	\$7,584,268

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,577,348	\$27,353,397	\$12,992,013

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of 2022	\$25,611,639
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,768
- Net Difference Between Projected and Actual Investment	3,108,725
- Change of Assumptions	(881,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(561,963)
Pension Expense/Income	5,406,395
Contributions	(5,434,585)
Total Activity in FY 2023	1,741,758
Net Pension Liability as of 2023	\$27,353,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 487001

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

Wages: \$232,133 Proportionate Share: 0.0000369

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$140,346	\$130,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,665	\$0
Net Difference Between Projected and Actual	29,850	0
Change of Assumptions	7,102	0
Changes in Proportion and Differences Between	3,015	22,117
Total	\$42,632	\$22,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,344)
Total	\$18,094

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,999

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,041
2025	(6,048)
2026	16,455
2027	4,067
2028	0
Thereafter	0
Total	\$20,515

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$212,237	\$130,232	\$61,856

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of 2022	\$140,346
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173
- Net Difference Between Projected and Actual Investment	12,530
- Change of Assumptions	(5,903)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,009)
Pension Expense/Income	18,094
Contributions	(25,999)
Total Activity in FY 2023	(10,114)
Net Pension Liability as of 2023	\$130,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$38,110 Proportionate Share: 0.0000061

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,815	\$21,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440	\$0
Net Difference Between Projected and Actual	4,934	0
Change of Assumptions	1,174	0
Changes in Proportion and Differences Between	163	1,207
Total	\$6,711	\$1,207

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,281
Total	\$6,651

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,797
2025	(3)
2026	3,040
2027	670
2028	0
Thereafter	0
Total	\$5,504

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,085	\$21,529	\$10,226

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of 2022	\$20,815
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70
- Net Difference Between Projected and Actual Investment	2,365
- Change of Assumptions	(754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,350)
Pension Expense/Income	6,651
Contributions	(4,268)
Total Activity in FY 2023	714
Net Pension Liability as of 2023	\$21,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$98,600 Proportionate Share: 0.0000157

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$52,038	\$55,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,134	\$0
Net Difference Between Projected and Actual	12,700	0
Change of Assumptions	3,022	0
Changes in Proportion and Differences Between	453	1,918
Total	\$17,309	\$1,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(699)
Total	\$10,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,043

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,233
2025	381
2026	8,047
2027	1,730
2028	0
Thereafter	0
Total	\$15,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,302	\$55,411	\$26,318

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of 2022	\$52,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	210
- Net Difference Between Projected and Actual Investment	6,278
- Change of Assumptions	(1,800)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(821)
Pension Expense/Income	10,549
Contributions	(11,043)
Total Activity in FY 2023	3,373
Net Pension Liability as of 2023	\$55,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,460,017 Proportionate Share: 0.0005504

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,761,100	\$1,942,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,744	\$0
Net Difference Between Projected and Actual	445,237	0
Change of Assumptions	105,931	0
Changes in Proportion and Differences Between	15,355	44,923
Total	\$606,267	\$44,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$394,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,596)
Total	\$371,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$387,271

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$186,695
2025	23,305
2026	290,698
2027	60,646
2028	0
Thereafter	0
Total	\$561,344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,165,732	\$1,942,545	\$922,649

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of 2022	\$1,761,100
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,466
- Net Difference Between Projected and Actual Investment	227,899
- Change of Assumptions	(57,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,860
Pension Expense/Income	371,746
Contributions	(387,271)
Total Activity in FY 2023	181,445
Net Pension Liability as of 2023	\$1,942,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$21,239,133 Proportionate Share: 0.0033783

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,568,571	\$11,923,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,944	\$0
Net Difference Between Projected and Actual	2,732,818	0
Change of Assumptions	650,193	0
Changes in Proportion and Differences Between	532,661	516,625
Total	\$4,159,616	\$516,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,420,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	151,592
Total	\$2,572,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,372,057

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,422,570
2025	168,370
2026	1,679,818
2027	372,233
2028	0
Thereafter	0
Total	\$3,642,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,430,945	\$11,923,149	\$5,663,125

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of 2022	\$11,568,571
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,481
- Net Difference Between Projected and Actual Investment	1,305,134
- Change of Assumptions	(421,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(767,235)
Pension Expense/Income	2,572,025
Contributions	(2,372,057)
Total Activity in FY 2023	354,578
Net Pension Liability as of 2023	\$11,923,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$194,139 Proportionate Share: 0.0000309

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$108,807	\$109,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,231	\$0
Net Difference Between Projected and Actual	24,996	0
Change of Assumptions	5,947	0
Changes in Proportion and Differences Between	1,181	7,479
Total	\$34,355	\$7,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(166)
Total	\$21,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,744

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,156
2025	(649)
2026	14,964
2027	3,405
2028	0
Thereafter	0
Total	\$26,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$177,727	\$109,056	\$51,798

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of 2022	\$108,807
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299
- Net Difference Between Projected and Actual Investment	11,568
- Change of Assumptions	(4,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,712)
Pension Expense/Income	21,973
Contributions	(21,744)
Total Activity in FY 2023	249
Net Pension Liability as of 2023	\$109,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$928,138 Proportionate Share: 0.0001476

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$466,767	\$520,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,658	\$0
Net Difference Between Projected and Actual	119,399	0
Change of Assumptions	28,407	0
Changes in Proportion and Differences Between	6,981	15,475
Total	\$165,445	\$15,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,165
Total	\$106,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,861

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,550
2025	3,626
2026	78,531
2027	16,263
2028	0
Thereafter	0
Total	\$149,970

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$848,950	\$520,930	\$247,425

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of 2022	\$466,767
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,368
- Net Difference Between Projected and Actual Investment	61,795
- Change of Assumptions	(14,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	790
Pension Expense/Income	106,915
Contributions	(102,861)
Total Activity in FY 2023	54,163
Net Pension Liability as of 2023	\$520,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,760,692 Proportionate Share: 0.0007572

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,343,928	\$2,672,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,677	\$0
Net Difference Between Projected and Actual	612,524	0
Change of Assumptions	145,732	0
Changes in Proportion and Differences Between	42,672	13,666
Total	\$855,605	\$13,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$542,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,263
Total	\$582,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,909

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$288,205
2025	59,774
2026	410,528
2027	83,432
2028	0
Thereafter	0
Total	\$841,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,355,182	\$2,672,412	\$1,269,312

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of 2022	\$2,343,928
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,047
- Net Difference Between Projected and Actual Investment	323,258
- Change of Assumptions	(71,460)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,778
Pension Expense/Income	582,770
Contributions	(531,909)
Total Activity in FY 2023	328,484
Net Pension Liability as of 2023	\$2,672,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$933,049 Proportionate Share: 0.0001484

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$497,359	\$523,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,716	\$0
Net Difference Between Projected and Actual	120,046	0
Change of Assumptions	28,561	0
Changes in Proportion and Differences Between	14,775	31,293
Total	\$174,098	\$31,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,482)
Total	\$102,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,501

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$52,944
2025	(1,811)
2026	75,321
2027	16,351
2028	0
Thereafter	0
Total	\$142,805

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$853,551	\$523,753	\$248,766

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of 2022	\$497,359
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,883
- Net Difference Between Projected and Actual Investment	58,667
- Change of Assumptions	(17,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,971)
Pension Expense/Income	102,841
Contributions	(104,501)
Total Activity in FY 2023	26,394
Net Pension Liability as of 2023	\$523,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,222,311 Proportionate Share: 0.0001944

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$692,897	\$686,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,037	\$0
Net Difference Between Projected and Actual	157,257	0
Change of Assumptions	37,415	0
Changes in Proportion and Differences Between	7,746	65,605
Total	\$216,455	\$65,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,260)
Total	\$116,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,823

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$48,005
2025	(11,586)
2026	93,011
2027	21,420
2028	0
Thereafter	0
Total	\$150,850

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,118,129	\$686,103	\$325,877

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of 2022	\$692,897
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,731
- Net Difference Between Projected and Actual Investment	71,746
- Change of Assumptions	(26,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,679)
Pension Expense/Income	116,021
Contributions	(136,823)
Total Activity in FY 2023	(6,794)
Net Pension Liability as of 2023	\$686,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$929,091 Proportionate Share: 0.0001478

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$511,236	\$521,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,672	\$0
Net Difference Between Projected and Actual	119,560	0
Change of Assumptions	28,446	0
Changes in Proportion and Differences Between	10,761	30,173
Total	\$169,439	\$30,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,881)
Total	\$93,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,986

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,130
2025	(978)
2026	72,830
2027	16,284
2028	0
Thereafter	0
Total	\$139,266

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$850,100	\$521,636	\$247,761

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of 2022	\$511,236
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,592
- Net Difference Between Projected and Actual Investment	56,468
- Change of Assumptions	(18,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,760)
Pension Expense/Income	93,012
Contributions	(103,986)
Total Activity in FY 2023	10,400
Net Pension Liability as of 2023	\$521,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$745,158 Proportionate Share: 0.0001185

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$364,898	\$418,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,557	\$0
Net Difference Between Projected and Actual	95,859	0
Change of Assumptions	22,807	0
Changes in Proportion and Differences Between	8,234	10,897
Total	\$135,457	\$10,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,118)
Total	\$76,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,458

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,124
2025	6,830
2026	64,548
2027	13,058
2028	0
Thereafter	0
Total	\$124,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$681,576	\$418,226	\$198,644

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of 2022	\$364,898
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,076
- Net Difference Between Projected and Actual Investment	50,827
- Change of Assumptions	(11,005)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,105
Pension Expense/Income	76,783
Contributions	(83,458)
Total Activity in FY 2023	53,328
Net Pension Liability as of 2023	\$418,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$115,968 Proportionate Share: 0.0000184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$61,184	\$64,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,329	\$0
Net Difference Between Projected and Actual	14,884	0
Change of Assumptions	3,541	0
Changes in Proportion and Differences Between	678	2,877
Total	\$20,432	\$2,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,721)
Total	\$9,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,988

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,410
2025	708
2026	9,410
2027	2,027
2028	0
Thereafter	0
Total	\$17,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$105,831	\$64,940	\$30,844

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of 2022	\$61,184
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243
- Net Difference Between Projected and Actual Investment	7,333
- Change of Assumptions	(2,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,834
Pension Expense/Income	9,462
Contributions	(12,988)
Total Activity in FY 2023	3,756
Net Pension Liability as of 2023	\$64,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,360,460 Proportionate Share: 0.0010117

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,151,624	\$3,570,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,054	\$0
Net Difference Between Projected and Actual	818,397	0
Change of Assumptions	194,713	0
Changes in Proportion and Differences Between	55,000	34,039
Total	\$1,141,164	\$34,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$724,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,770)
Total	\$718,077

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$712,371

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$383,374
2025	66,185
2026	546,095
2027	111,471
2028	0
Thereafter	0
Total	\$1,107,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,818,988	\$3,570,627	\$1,695,937

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of 2022	\$3,151,624
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,080
- Net Difference Between Projected and Actual Investment	429,453
- Change of Assumptions	(97,322)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,086
Pension Expense/Income	718,077
Contributions	(712,371)
Total Activity in FY 2023	419,003
Net Pension Liability as of 2023	\$3,570,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$383,321 Proportionate Share: 0.0000610

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$205,945	\$215,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,405	\$0
Net Difference Between Projected and Actual	49,345	0
Change of Assumptions	11,740	0
Changes in Proportion and Differences Between	1,747	9,016
Total	\$67,237	\$9,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,644)
Total	\$37,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,932

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,622
2025	1,124
2026	30,753
2027	6,722
2028	0
Thereafter	0
Total	\$58,221

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,853	\$215,289	\$102,256

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of 2022	\$205,945
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	747
- Net Difference Between Projected and Actual Investment	23,929
- Change of Assumptions	(7,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,117)
Pension Expense/Income	37,060
Contributions	(42,932)
Total Activity in FY 2023	9,344
Net Pension Liability as of 2023	\$215,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,978,047 Proportionate Share: 0.0011099

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,204,293	\$3,917,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,145	\$0
Net Difference Between Projected and Actual	897,835	0
Change of Assumptions	213,613	0
Changes in Proportion and Differences Between	211,394	5,221
Total	\$1,402,987	\$5,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$795,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	89,016
Total	\$884,220

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$781,074

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$494,609
2025	147,290
2026	633,574
2027	122,293
2028	0
Thereafter	0
Total	\$1,397,766

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,383,804	\$3,917,208	\$1,860,552

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of 2022	\$3,204,293
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,235
- Net Difference Between Projected and Actual Investment	502,391
- Change of Assumptions	(83,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,446
Pension Expense/Income	884,220
Contributions	(781,074)
Total Activity in FY 2023	712,915
Net Pension Liability as of 2023	\$3,917,208

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$7,145,054 Proportionate Share: 0.0011365

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,629,430	\$4,011,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,066	\$0
Net Difference Between Projected and Actual	919,352	0
Change of Assumptions	218,733	0
Changes in Proportion and Differences Between	88,009	28,424
Total	\$1,308,160	\$28,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$814,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,262)
Total	\$812,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$795,156

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$459,985
2025	94,121
2026	600,406
2027	125,224
2028	0
Thereafter	0
Total	\$1,279,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,536,799	\$4,011,088	\$1,905,142

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of 2022	\$3,629,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,605
- Net Difference Between Projected and Actual Investment	471,442
- Change of Assumptions	(117,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,657)
Pension Expense/Income	812,000
Contributions	(795,156)
Total Activity in FY 2023	381,658
Net Pension Liability as of 2023	\$4,011,088

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,010,680 Proportionate Share: 0.0006379

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,166,683	\$2,251,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,062	\$0
Net Difference Between Projected and Actual	516,018	0
Change of Assumptions	122,771	0
Changes in Proportion and Differences Between	56,338	94,209
Total	\$741,189	\$94,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$457,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,388)
Total	\$453,645

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,196

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$227,990
2025	28,868
2026	319,838
2027	70,284
2028	0
Thereafter	0
Total	\$646,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,669,005	\$2,251,362	\$1,069,327

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of 2022	\$2,166,683
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,580
- Net Difference Between Projected and Actual Investment	248,626
- Change of Assumptions	(77,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,979)
Pension Expense/Income	453,645
Contributions	(449,196)
Total Activity in FY 2023	84,679
Net Pension Liability as of 2023	\$2,251,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,722,932 Proportionate Share: 0.0002741

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$895,688	\$967,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,792	\$0
Net Difference Between Projected and Actual	221,729	0
Change of Assumptions	52,754	0
Changes in Proportion and Differences Between	11,333	17,840
Total	\$305,608	\$17,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,075
Total	\$204,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,874

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,412
2025	13,930
2026	142,225
2027	30,201
2028	0
Thereafter	0
Total	\$287,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,576,539	\$967,390	\$459,480

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of 2022	\$895,688
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,884
- Net Difference Between Projected and Actual Investment	111,192
- Change of Assumptions	(30,242)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,716)
Pension Expense/Income	204,458
Contributions	(192,874)
Total Activity in FY 2023	71,702
Net Pension Liability as of 2023	\$967,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$662,996 Proportionate Share: 0.0001055

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$342,191	\$372,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,618	\$0
Net Difference Between Projected and Actual	85,342	0
Change of Assumptions	20,305	0
Changes in Proportion and Differences Between	8,471	6,749
Total	\$121,736	\$6,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,289
Total	\$79,876

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,256

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,460
2025	7,808
2026	55,094
2027	11,625
2028	0
Thereafter	0
Total	\$114,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$606,804	\$372,345	\$176,852

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of 2022	\$342,191
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,540
- Net Difference Between Projected and Actual Investment	43,112
- Change of Assumptions	(11,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,715)
Pension Expense/Income	79,876
Contributions	(74,256)
Total Activity in FY 2023	30,154
Net Pension Liability as of 2023	\$372,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$422,560 Proportionate Share: 0.0000672

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$239,691	\$237,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,852	\$0
Net Difference Between Projected and Actual	54,360	0
Change of Assumptions	12,933	0
Changes in Proportion and Differences Between	12,461	15,623
Total	\$84,606	\$15,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(395)
Total	\$47,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,327

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,054
2025	3,391
2026	32,134
2027	7,404
2028	0
Thereafter	0
Total	\$68,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$386,514	\$237,171	\$112,649

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of 2022	\$239,691
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	595
- Net Difference Between Projected and Actual Investment	24,780
- Change of Assumptions	(9,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,042)
Pension Expense/Income	47,751
Contributions	(47,327)
Total Activity in FY 2023	(2,520)
Net Pension Liability as of 2023	\$237,171

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

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

Wages: \$722,323 Proportionate Share: 0.0001149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$333,360	\$405,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,297	\$0
Net Difference Between Projected and Actual	92,946	0
Change of Assumptions	22,114	0
Changes in Proportion and Differences Between	16,998	8,496
Total	\$140,355	\$8,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,737
Total	\$84,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,677

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,942
2025	12,636
2026	64,621
2027	12,660
2028	0
Thereafter	0
Total	\$131,859

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$660,870	\$405,520	\$192,610

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of 2022	\$333,360
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,377
- Net Difference Between Projected and Actual Investment	51,806
- Change of Assumptions	(8,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,371
Pension Expense/Income	84,059
Contributions	(76,677)
Total Activity in FY 2023	72,160
Net Pension Liability as of 2023	\$405,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,039,295 Proportionate Share: 0.0001653

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$581,567	\$583,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,936	\$0
Net Difference Between Projected and Actual	133,717	0
Change of Assumptions	31,814	0
Changes in Proportion and Differences Between	4,825	42,978
Total	\$182,292	\$42,978

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,432)
Total	\$102,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,401

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$43,120
2025	(2,156)
2026	80,136
2027	18,214
2028	0
Thereafter	0
Total	\$139,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$950,755	\$583,399	\$277,096

PERF Net Pension Liability - Unaudited
WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of 2022	\$581,567
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,607
- Net Difference Between Projected and Actual Investment	61,946
- Change of Assumptions	(22,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,245)
Pension Expense/Income	102,000
Contributions	(116,401)
Total Activity in FY 2023	1,832
Net Pension Liability as of 2023	\$583,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,595,726 Proportionate Share: 0.0007310

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,423,089	\$2,579,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,785	\$0
Net Difference Between Projected and Actual	591,330	0
Change of Assumptions	140,689	0
Changes in Proportion and Differences Between	106,536	66,643
Total	\$891,340	\$66,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,180
Total	\$564,916

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$512,528

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$314,960
2025	54,914
2026	374,280
2027	80,543
2028	0
Thereafter	0
Total	\$824,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,204,488	\$2,579,943	\$1,225,393

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

Net Pension Liability as of 2022	\$2,423,089
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,749
- Net Difference Between Projected and Actual Investment	292,295
- Change of Assumptions	(83,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113,740)
Pension Expense/Income	564,916
Contributions	(512,528)
Total Activity in FY 2023	156,854
Net Pension Liability as of 2023	\$2,579,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,479,854 Proportionate Share: 0.0002354

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$681,858	\$830,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,998	\$0
Net Difference Between Projected and Actual	190,423	0
Change of Assumptions	45,305	0
Changes in Proportion and Differences Between	53,574	3,986
Total	\$306,300	\$3,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,151
Total	\$193,807

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,715

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$109,464
2025	33,905
2026	133,009
2027	25,936
2028	0
Thereafter	0
Total	\$302,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,353,949	\$830,805	\$394,607

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of 2022	\$681,858
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,888
- Net Difference Between Projected and Actual Investment	106,274
- Change of Assumptions	(17,877)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,570
Pension Expense/Income	193,807
Contributions	(159,715)
Total Activity in FY 2023	148,947
Net Pension Liability as of 2023	\$830,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$10,086,401 Proportionate Share: 0.0016043

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,205,400	\$5,662,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,845	\$0
Net Difference Between Projected and Actual	1,297,771	0
Change of Assumptions	308,766	0
Changes in Proportion and Differences Between	45,587	204,920
Total	\$1,767,969	\$204,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,149,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(217,926)
Total	\$931,498

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,129,677

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$477,469
2025	71,182
2026	837,632
2027	176,766
2028	0
Thereafter	0
Total	\$1,563,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,227,441	\$5,662,111	\$2,689,326

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of 2022	\$5,205,400
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,395
- Net Difference Between Projected and Actual Investment	655,370
- Change of Assumptions	(173,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,700
Pension Expense/Income	931,498
Contributions	(1,129,677)
Total Activity in FY 2023	456,711
Net Pension Liability as of 2023	\$5,662,111

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT - 528001

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$737,518 Proportionate Share: 0.0001173

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$386,344	\$413,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,470	\$0
Net Difference Between Projected and Actual	94,888	0
Change of Assumptions	22,576	0
Changes in Proportion and Differences Between	3,351	32,282
Total	\$129,285	\$32,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,050)
Total	\$47,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,602

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,142
2025	1,478
2026	60,459
2027	12,924
2028	0
Thereafter	0
Total	\$97,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$674,674	\$413,991	\$196,633

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of 2022	\$386,344
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,608
- Net Difference Between Projected and Actual Investment	47,209
- Change of Assumptions	(13,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,664
Pension Expense/Income	47,991
Contributions	(82,602)
Total Activity in FY 2023	27,647
Net Pension Liability as of 2023	\$413,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$210,426 Proportionate Share: 0.0000335

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$82,630	\$118,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,419	\$0
Net Difference Between Projected and Actual	27,099	0
Change of Assumptions	6,447	0
Changes in Proportion and Differences Between	14,119	539
Total	\$50,084	\$539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(112)
Total	\$23,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,568

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,840
2025	6,970
2026	21,044
2027	3,691
2028	0
Thereafter	0
Total	\$49,545

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,682	\$118,233	\$56,157

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

Net Pension Liability as of 2022	\$82,630
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	951
- Net Difference Between Projected and Actual Investment	16,902
- Change of Assumptions	(1,210)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,638
Pension Expense/Income	23,890
Contributions	(23,568)
Total Activity in FY 2023	35,603
Net Pension Liability as of 2023	\$118,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$564,635 Proportionate Share: 0.0000898

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$280,060	\$316,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,484	\$0
Net Difference Between Projected and Actual	72,642	0
Change of Assumptions	17,283	0
Changes in Proportion and Differences Between	13,208	9,271
Total	\$109,617	\$9,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,596)
Total	\$57,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,239

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,234
2025	10,787
2026	48,431
2027	9,894
2028	0
Thereafter	0
Total	\$100,346

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$516,502	\$316,934	\$150,534

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of 2022	\$280,060
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,510
- Net Difference Between Projected and Actual Investment	38,080
- Change of Assumptions	(8,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,448
Pension Expense/Income	57,743
Contributions	(63,239)
Total Activity in FY 2023	36,874
Net Pension Liability as of 2023	\$316,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,300,759 Proportionate Share: 0.0002069

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$637,074	\$730,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,940	\$0
Net Difference Between Projected and Actual	167,368	0
Change of Assumptions	39,820	0
Changes in Proportion and Differences Between	20,744	2,144
Total	\$242,872	\$2,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,368
Total	\$172,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,685

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,669
2025	20,565
2026	112,699
2027	22,795
2028	0
Thereafter	0
Total	\$240,728

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,190,025	\$730,219	\$346,831

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

Net Pension Liability as of 2022	\$637,074
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,625
- Net Difference Between Projected and Actual Investment	88,746
- Change of Assumptions	(19,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,934)
Pension Expense/Income	172,605
Contributions	(145,685)
Total Activity in FY 2023	93,145
Net Pension Liability as of 2023	\$730,219

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

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

Wages: \$1,497,247 Proportionate Share: 0.0002382

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$751,874	\$840,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,200	\$0
Net Difference Between Projected and Actual	192,688	0
Change of Assumptions	45,844	0
Changes in Proportion and Differences Between	6,202	41,715
Total	\$261,934	\$41,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,005)
Total	\$118,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,213

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,914
2025	7,916
2026	127,143
2027	26,246
2028	0
Thereafter	0
Total	\$220,219

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,370,053	\$840,687	\$399,300

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of 2022	\$751,874
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,846
- Net Difference Between Projected and Actual Investment	99,899
- Change of Assumptions	(23,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,450
Pension Expense/Income	118,657
Contributions	(167,213)
Total Activity in FY 2023	88,813
Net Pension Liability as of 2023	\$840,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,783,336 Proportionate Share: 0.0002837

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$977,373	\$1,001,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,486	\$0
Net Difference Between Projected and Actual	229,494	0
Change of Assumptions	54,601	0
Changes in Proportion and Differences Between	49,984	51,643
Total	\$354,565	\$51,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	375
Total	\$203,636

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,734

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$111,179
2025	20,123
2026	140,360
2027	31,260
2028	0
Thereafter	0
Total	\$302,922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,631,755	\$1,001,272	\$475,573

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of 2022	\$977,373
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,127
- Net Difference Between Projected and Actual Investment	108,876
- Change of Assumptions	(35,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,042)
Pension Expense/Income	203,636
Contributions	(199,734)
Total Activity in FY 2023	23,899
Net Pension Liability as of 2023	\$1,001,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,830,074 Proportionate Share: 0.0010864

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,699,130	\$3,834,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,448	\$0
Net Difference Between Projected and Actual	878,825	0
Change of Assumptions	209,090	0
Changes in Proportion and Differences Between	69,561	194,740
Total	\$1,235,924	\$194,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$778,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(132,355)
Total	\$646,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$748,743

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$344,257
2025	36,651
2026	540,574
2027	119,702
2028	0
Thereafter	0
Total	\$1,041,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,248,640	\$3,834,268	\$1,821,158

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION - 537000

Net Pension Liability as of 2022	\$3,699,130
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,749
- Net Difference Between Projected and Actual Investment	422,313
- Change of Assumptions	(133,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,515)
Pension Expense/Income	646,012
Contributions	(748,743)
Total Activity in FY 2023	135,138
Net Pension Liability as of 2023	\$3,834,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$472,887 Proportionate Share: 0.0000752

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$282,899	\$265,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,430	\$0
Net Difference Between Projected and Actual	60,832	0
Change of Assumptions	14,473	0
Changes in Proportion and Differences Between	9,234	32,584
Total	\$89,969	\$32,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,180)
Total	\$43,698

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,963

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,412
2025	(1,270)
2026	33,957
2027	8,286
2028	0
Thereafter	0
Total	\$57,385

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$432,527	\$265,406	\$126,060

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of 2022	\$282,899
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	406
- Net Difference Between Projected and Actual Investment	25,919
- Change of Assumptions	(11,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,812)
Pension Expense/Income	43,698
Contributions	(52,963)
Total Activity in FY 2023	(17,493)
Net Pension Liability as of 2023	\$265,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$20,792,866 Proportionate Share: 0.0033073

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,538,530	\$11,672,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,817	\$0
Net Difference Between Projected and Actual	2,675,384	0
Change of Assumptions	636,528	0
Changes in Proportion and Differences Between	117,577	173,338
Total	\$3,668,306	\$173,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,369,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,937)
Total	\$2,304,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,319,983

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,216,092
2025	162,983
2026	1,751,485
2027	364,408
2028	0
Thereafter	0
Total	\$3,494,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,022,575	\$11,672,566	\$5,544,106

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of 2022	\$10,538,530
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,647
- Net Difference Between Projected and Actual Investment	1,374,818
- Change of Assumptions	(339,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,916
Pension Expense/Income	2,304,627
Contributions	(2,319,983)
Total Activity in FY 2023	1,134,036
Net Pension Liability as of 2023	\$11,672,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$14,871,378 Proportionate Share: 0.0023654

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,564,466	\$8,348,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,803	\$0
Net Difference Between Projected and Actual	1,913,450	0
Change of Assumptions	455,249	0
Changes in Proportion and Differences Between	236,015	147,659
Total	\$2,775,517	\$147,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,694,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,924
Total	\$1,705,650

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,664,681

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$900,178
2025	217,134
2026	1,249,919
2027	260,627
2028	0
Thereafter	0
Total	\$2,627,858

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,605,055	\$8,348,287	\$3,965,177

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of 2022	\$7,564,466
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,455
- Net Difference Between Projected and Actual Investment	979,915
- Change of Assumptions	(245,687)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,831)
Pension Expense/Income	1,705,650
Contributions	(1,664,681)
Total Activity in FY 2023	783,821
Net Pension Liability as of 2023	\$8,348,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$7,645,419 Proportionate Share: 0.0012161

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,982,974	\$4,292,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,813	\$0
Net Difference Between Projected and Actual	983,743	0
Change of Assumptions	234,053	0
Changes in Proportion and Differences Between	95,689	107,730
Total	\$1,401,298	\$107,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$871,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,426)
Total	\$863,867

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$856,014

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$448,666
2025	81,087
2026	629,822
2027	133,993
2028	0
Thereafter	0
Total	\$1,293,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,994,634	\$4,292,023	\$2,038,578

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of 2022	\$3,982,974
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,074
- Net Difference Between Projected and Actual Investment	492,202
- Change of Assumptions	(135,016)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,064)
Pension Expense/Income	863,867
Contributions	(856,014)
Total Activity in FY 2023	309,049
Net Pension Liability as of 2023	\$4,292,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 541000
 Submission Unit Name: NORTH CIVIL TOWNSHIP

Wages: \$797,108 Proportionate Share: 0.0001268

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$457,306	\$447,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,156	\$0
Net Difference Between Projected and Actual	102,573	0
Change of Assumptions	24,404	0
Changes in Proportion and Differences Between	3,719	65,700
Total	\$139,852	\$65,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,428)
Total	\$40,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,276

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,845
2025	(4,607)
2026	59,943
2027	13,971
2028	0
Thereafter	0
Total	\$74,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$729,315	\$447,520	\$212,558

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of 2022	\$457,306
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,034
- Net Difference Between Projected and Actual Investment	46,137
- Change of Assumptions	(17,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,870
Pension Expense/Income	40,420
Contributions	(89,276)
Total Activity in FY 2023	(9,786)
Net Pension Liability as of 2023	\$447,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 541001
 Submission Unit Name: NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$592,588 Proportionate Share: 0.0000943

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$373,098	\$332,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,809	\$0
Net Difference Between Projected and Actual	76,282	0
Change of Assumptions	18,149	0
Changes in Proportion and Differences Between	2,826	57,096
Total	\$104,066	\$57,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,052)
Total	\$40,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,370

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,385
2025	(11,876)
2026	40,072
2027	10,389
2028	0
Thereafter	0
Total	\$46,970

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$542,385	\$332,816	\$158,077

PERF Net Pension Liability - Unaudited

NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 541001

Net Pension Liability as of 2022	\$373,098
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183
- Net Difference Between Projected and Actual Investment	30,238
- Change of Assumptions	(16,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,421)
Pension Expense/Income	40,511
Contributions	(66,370)
Total Activity in FY 2023	(40,282)
Net Pension Liability as of 2023	\$332,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 547000
 Submission Unit Name: FRANKFORT COMMUNITY PUBLIC LIBRARY

Wages: \$781,694 Proportionate Share: 0.0001243

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$417,252	\$438,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,976	\$0
Net Difference Between Projected and Actual	100,550	0
Change of Assumptions	23,923	0
Changes in Proportion and Differences Between	10,272	20,341
Total	\$143,721	\$20,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,143)
Total	\$75,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,476

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,621
2025	6,433
2026	62,630
2027	13,696
2028	0
Thereafter	0
Total	\$123,380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$714,935	\$438,696	\$208,367

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY PUBLIC LIBRARY - 547000

Net Pension Liability as of 2022	\$417,252
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,566
- Net Difference Between Projected and Actual Investment	49,057
- Change of Assumptions	(14,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,876)
Pension Expense/Income	75,914
Contributions	(85,476)
Total Activity in FY 2023	21,444
Net Pension Liability as of 2023	\$438,696

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 550000
 Submission Unit Name: RUSHVILLE PUBLIC LIBRARY

Wages: \$158,689 Proportionate Share: 0.0000252

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$83,892	\$88,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,820	\$0
Net Difference Between Projected and Actual	20,385	0
Change of Assumptions	4,850	0
Changes in Proportion and Differences Between	729	3,656
Total	\$27,784	\$3,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,217)
Total	\$15,838

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,773

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,977
2025	503
2026	12,871
2027	2,777
2028	0
Thereafter	0
Total	\$24,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$144,943	\$88,939	\$42,243

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of 2022	\$83,892
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	330
- Net Difference Between Projected and Actual Investment	10,032
- Change of Assumptions	(2,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(456)
Pension Expense/Income	15,838
Contributions	(17,773)
Total Activity in FY 2023	5,047
Net Pension Liability as of 2023	\$88,939

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$1,663,448 Proportionate Share: 0.0002646

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$822,204	\$933,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,107	\$0
Net Difference Between Projected and Actual	214,044	0
Change of Assumptions	50,925	0
Changes in Proportion and Differences Between	106,473	6,916
Total	\$390,549	\$6,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,506
Total	\$245,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,306

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$151,153
2025	60,220
2026	143,106
2027	29,154
2028	0
Thereafter	0
Total	\$383,633

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,521,898	\$933,862	\$443,555

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of 2022	\$822,204
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,504
- Net Difference Between Projected and Actual Investment	112,575
- Change of Assumptions	(25,261)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,937)
Pension Expense/Income	245,083
Contributions	(186,306)
Total Activity in FY 2023	111,658
Net Pension Liability as of 2023	\$933,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$447,684 Proportionate Share: 0.0000712

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$240,007	\$251,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,141	\$0
Net Difference Between Projected and Actual	57,596	0
Change of Assumptions	13,703	0
Changes in Proportion and Differences Between	2,750	10,333
Total	\$79,190	\$10,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,939)
Total	\$41,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,141

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,290
2025	1,771
2026	35,951
2027	7,845
2028	0
Thereafter	0
Total	\$68,857

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$409,521	\$251,289	\$119,354

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of 2022	\$240,007
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	879
- Net Difference Between Projected and Actual Investment	27,977
- Change of Assumptions	(8,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31
Pension Expense/Income	41,073
Contributions	(50,141)
Total Activity in FY 2023	11,282
Net Pension Liability as of 2023	\$251,289

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$15,000 Proportionate Share: 0.0000024

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,200	\$8,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173	\$0
Net Difference Between Projected and Actual	1,941	0
Change of Assumptions	462	0
Changes in Proportion and Differences Between	64	479
Total	\$2,640	\$479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(99)
Total	\$1,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$716
2025	(15)
2026	1,196
2027	264
2028	0
Thereafter	0
Total	\$2,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,804	\$8,470	\$4,023

PERF Net Pension Liability - Unaudited
MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of 2022	\$8,200
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	929
- Change of Assumptions	(298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(329)
Pension Expense/Income	1,621
Contributions	(1,680)
Total Activity in FY 2023	270
Net Pension Liability as of 2023	\$8,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 564000
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

ABOITE TOWNSHIP-ALLEN COUNTY - 564000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$795,065 Proportionate Share: 0.0001265

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$391,706	\$446,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,134	\$0
Net Difference Between Projected and Actual	102,330	0
Change of Assumptions	24,346	0
Changes in Proportion and Differences Between	9,731	1,591
Total	\$145,541	\$1,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,610
Total	\$100,243

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,047

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,029
2025	11,384
2026	68,599
2027	13,938
2028	0
Thereafter	0
Total	\$143,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$727,589	\$446,461	\$212,055

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of 2022	\$391,706
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,177
- Net Difference Between Projected and Actual Investment	53,989
- Change of Assumptions	(11,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(656)
Pension Expense/Income	100,243
Contributions	(89,047)
Total Activity in FY 2023	54,755
Net Pension Liability as of 2023	\$446,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,863,185 Proportionate Share: 0.0002964

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,075,772	\$1,046,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,403	\$0
Net Difference Between Projected and Actual	239,768	0
Change of Assumptions	57,046	0
Changes in Proportion and Differences Between	6,637	108,889
Total	\$324,854	\$108,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,525)
Total	\$168,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,911

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,548
2025	(17,114)
2026	138,872
2027	32,659
2028	0
Thereafter	0
Total	\$215,965

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,704,802	\$1,046,095	\$496,862

PERF Net Pension Liability - Unaudited
MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of 2022	\$1,075,772
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,296
- Net Difference Between Projected and Actual Investment	107,006
- Change of Assumptions	(42,637)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,266)
Pension Expense/Income	168,835
Contributions	(206,911)
Total Activity in FY 2023	(29,677)
Net Pension Liability as of 2023	\$1,046,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,851,362 Proportionate Share: 0.0002945

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$960,973	\$1,039,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,266	\$0
Net Difference Between Projected and Actual	238,231	0
Change of Assumptions	56,680	0
Changes in Proportion and Differences Between	8,353	44,489
Total	\$324,530	\$44,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,999
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,182)
Total	\$176,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,352

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$88,806
2025	5,764
2026	153,022
2027	32,449
2028	0
Thereafter	0
Total	\$280,041

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,693,874	\$1,039,389	\$493,677

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of 2022	\$960,973
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,199
- Net Difference Between Projected and Actual Investment	119,637
- Change of Assumptions	(32,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,480
Pension Expense/Income	176,817
Contributions	(207,352)
Total Activity in FY 2023	78,416
Net Pension Liability as of 2023	\$1,039,389

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$846,675 Proportionate Share: 0.0001347

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$364,583	\$475,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,727	\$0
Net Difference Between Projected and Actual	108,963	0
Change of Assumptions	25,925	0
Changes in Proportion and Differences Between	46,493	189
Total	\$191,108	\$189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,616
Total	\$121,124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,368

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$70,080
2025	25,865
2026	80,132
2027	14,842
2028	0
Thereafter	0
Total	\$190,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$774,753	\$475,401	\$225,801

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of 2022	\$364,583
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,252
- Net Difference Between Projected and Actual Investment	63,970
- Change of Assumptions	(7,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,698
Pension Expense/Income	121,124
Contributions	(94,368)
Total Activity in FY 2023	110,818
Net Pension Liability as of 2023	\$475,401

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 571000
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,244,979 Proportionate Share: 0.0003571

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,305,371	\$1,260,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,786	\$0
Net Difference Between Projected and Actual	288,870	0
Change of Assumptions	68,728	0
Changes in Proportion and Differences Between	10,540	155,446
Total	\$393,924	\$155,446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,891)
Total	\$167,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,435

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$59,839
2025	(27,135)
2026	166,427
2027	39,347
2028	0
Thereafter	0
Total	\$238,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,053,930	\$1,260,325	\$598,615

PERF Net Pension Liability - Unaudited
GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of 2022	\$1,305,371
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,602
- Net Difference Between Projected and Actual Investment	127,773
- Change of Assumptions	(52,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,715)
Pension Expense/Income	167,959
Contributions	(251,435)
Total Activity in FY 2023	(45,046)
Net Pension Liability as of 2023	\$1,260,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$1,952,572 Proportionate Share: 0.0003106

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$930,696	\$1,096,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,428	\$0
Net Difference Between Projected and Actual	251,255	0
Change of Assumptions	59,779	0
Changes in Proportion and Differences Between	34,414	9,983
Total	\$367,876	\$9,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,506
Total	\$244,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,838

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$126,147
2025	26,058
2026	171,464
2027	34,224
2028	0
Thereafter	0
Total	\$357,893

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,786,476	\$1,096,211	\$520,666

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of 2022	\$930,696
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,899
- Net Difference Between Projected and Actual Investment	136,397
- Change of Assumptions	(26,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,478
Pension Expense/Income	244,040
Contributions	(211,838)
Total Activity in FY 2023	165,515
Net Pension Liability as of 2023	\$1,096,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 575000
 Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$20,965,769 Proportionate Share: 0.0033348

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,780,348	\$11,769,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240,803	\$0
Net Difference Between Projected and Actual	2,697,630	0
Change of Assumptions	641,821	0
Changes in Proportion and Differences Between	940,915	32,375
Total	\$4,521,169	\$32,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,389,267
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	370,573
Total	\$2,759,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,348,166

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,663,006
2025	575,315
2026	1,883,034
2027	367,439
2028	0
Thereafter	0
Total	\$4,488,794

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,180,747	\$11,769,623	\$5,590,205

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of 2022	\$9,780,348
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,099
- Net Difference Between Projected and Actual Investment	1,490,631
- Change of Assumptions	(264,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	284,313
Pension Expense/Income	2,759,840
Contributions	(2,348,166)
Total Activity in FY 2023	1,989,275
Net Pension Liability as of 2023	\$11,769,623

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$6,136,400 Proportionate Share: 0.0009761

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,396,677	\$3,444,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,483	\$0
Net Difference Between Projected and Actual	789,599	0
Change of Assumptions	187,862	0
Changes in Proportion and Differences Between	205,521	190,688
Total	\$1,253,465	\$190,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$699,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,153
Total	\$734,494

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$685,083

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$399,777
2025	77,533
2026	477,918
2027	107,549
2028	0
Thereafter	0
Total	\$1,062,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,614,228	\$3,444,983	\$1,636,260

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of 2022	\$3,396,677
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,156
- Net Difference Between Projected and Actual Investment	370,413
- Change of Assumptions	(126,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(254,794)
Pension Expense/Income	734,494
Contributions	(685,083)
Total Activity in FY 2023	48,306
Net Pension Liability as of 2023	\$3,444,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$3,331,375 Proportionate Share: 0.0005299

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,712,846	\$1,870,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,264	\$0
Net Difference Between Projected and Actual	428,654	0
Change of Assumptions	101,985	0
Changes in Proportion and Differences Between	17,823	31,224
Total	\$586,726	\$31,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$379,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,534
Total	\$391,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$369,522

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$190,067
2025	30,133
2026	276,915
2027	58,387
2028	0
Thereafter	0
Total	\$555,502

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,047,822	\$1,870,194	\$888,284

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of 2022	\$1,712,846
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,843
- Net Difference Between Projected and Actual Investment	217,271
- Change of Assumptions	(56,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,703)
Pension Expense/Income	391,189
Contributions	(369,522)
Total Activity in FY 2023	157,348
Net Pension Liability as of 2023	\$1,870,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$4,158,764 Proportionate Share: 0.0006615

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,107,075	\$2,334,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,766	\$0
Net Difference Between Projected and Actual	535,109	0
Change of Assumptions	127,313	0
Changes in Proportion and Differences Between	27,563	51,559
Total	\$737,751	\$51,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$473,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,631)
Total	\$405,310

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$458,583

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$217,369
2025	46,486
2026	349,451
2027	72,886
2028	0
Thereafter	0
Total	\$686,192

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,804,745	\$2,334,654	\$1,108,888

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of 2022	\$2,107,075
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,343
- Net Difference Between Projected and Actual Investment	275,074
- Change of Assumptions	(67,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,367
Pension Expense/Income	405,310
Contributions	(458,583)
Total Activity in FY 2023	227,579
Net Pension Liability as of 2023	\$2,334,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$80,512,012 Proportionate Share: 0.0128063

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$41,752,636	\$45,197,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924,730	\$0
Net Difference Between Projected and Actual	10,359,438	0
Change of Assumptions	2,464,721	0
Changes in Proportion and Differences Between	436,308	1,124,371
Total	\$14,185,197	\$1,124,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,175,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	150,558
Total	\$9,325,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,813,841

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,626,109
2025	400,958
2026	6,622,723
2027	1,411,036
2028	0
Thereafter	0
Total	\$13,060,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,657,909	\$45,197,710	\$21,467,507

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of 2022	\$41,752,636
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,183
- Net Difference Between Projected and Actual Investment	5,206,721
- Change of Assumptions	(1,404,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,052,663)
Pension Expense/Income	9,325,821
Contributions	(8,813,841)
Total Activity in FY 2023	3,445,074
Net Pension Liability as of 2023	\$45,197,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$8,432,338 Proportionate Share: 0.0013413

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,962,790	\$4,733,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,854	\$0
Net Difference Between Projected and Actual	1,085,022	0
Change of Assumptions	258,149	0
Changes in Proportion and Differences Between	587,330	61,980
Total	\$2,027,355	\$61,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$960,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	375,851
Total	\$1,336,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$935,131

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$745,262
2025	320,563
2026	751,760
2027	147,790
2028	0
Thereafter	0
Total	\$1,965,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,714,746	\$4,733,896	\$2,248,453

PERF Net Pension Liability - Unaudited
GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of 2022	\$3,962,790
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,473
- Net Difference Between Projected and Actual Investment	595,972
- Change of Assumptions	(109,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(144,003)
Pension Expense/Income	1,336,845
Contributions	(935,131)
Total Activity in FY 2023	771,106
Net Pension Liability as of 2023	\$4,733,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$723,105 Proportionate Share: 0.0001150

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$349,129	\$405,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,304	\$0
Net Difference Between Projected and Actual	93,027	0
Change of Assumptions	22,133	0
Changes in Proportion and Differences Between	10,272	4,387
Total	\$133,736	\$4,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,150
Total	\$85,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,307

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$42,680
2025	10,798
2026	63,200
2027	12,671
2028	0
Thereafter	0
Total	\$129,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$661,445	\$405,873	\$192,777

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of 2022	\$349,129
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,104
- Net Difference Between Projected and Actual Investment	49,941
- Change of Assumptions	(10,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,681
Pension Expense/Income	85,543
Contributions	(80,307)
Total Activity in FY 2023	56,744
Net Pension Liability as of 2023	\$405,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 584001
 Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$749,296 Proportionate Share: 0.0001192

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$426,713	\$420,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,607	\$0
Net Difference Between Projected and Actual	96,425	0
Change of Assumptions	22,941	0
Changes in Proportion and Differences Between	13,386	32,931
Total	\$141,359	\$32,931

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,483)
Total	\$55,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,342

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$38,485
2025	1,199
2026	55,611
2027	13,133
2028	0
Thereafter	0
Total	\$108,428

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$685,602	\$420,697	\$199,818

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of 2022	\$426,713
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,029
- Net Difference Between Projected and Actual Investment	43,764
- Change of Assumptions	(16,599)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,788)
Pension Expense/Income	55,920
Contributions	(77,342)
Total Activity in FY 2023	(6,016)
Net Pension Liability as of 2023	\$420,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$803,990 Proportionate Share: 0.0001279

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$447,529	\$451,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,236	\$0
Net Difference Between Projected and Actual	103,463	0
Change of Assumptions	24,616	0
Changes in Proportion and Differences Between	21,102	24,997
Total	\$158,417	\$24,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,188)
Total	\$83,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,047

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$49,814
2025	7,176
2026	62,336
2027	14,094
2028	0
Thereafter	0
Total	\$133,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$735,642	\$451,402	\$214,402

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of 2022	\$447,529
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,288
- Net Difference Between Projected and Actual Investment	48,233
- Change of Assumptions	(16,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,196)
Pension Expense/Income	83,448
Contributions	(90,047)
Total Activity in FY 2023	3,873
Net Pension Liability as of 2023	\$451,402

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 586001
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$174,751 Proportionate Share: 0.0000278

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$110,700	\$98,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,007	\$0
Net Difference Between Projected and Actual	22,488	0
Change of Assumptions	5,350	0
Changes in Proportion and Differences Between	2,569	15,543
Total	\$32,414	\$15,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,308)
Total	\$8,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,572

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,201
2025	(2,111)
2026	11,719
2027	3,062
2028	0
Thereafter	0
Total	\$16,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$159,897	\$98,115	\$46,602

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of 2022	\$110,700
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41
- Net Difference Between Projected and Actual Investment	8,827
- Change of Assumptions	(4,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,583)
Pension Expense/Income	8,610
Contributions	(19,572)
Total Activity in FY 2023	(12,585)
Net Pension Liability as of 2023	\$98,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$37,413 Proportionate Share: 0.0000060

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,923	\$21,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433	\$0
Net Difference Between Projected and Actual	4,854	0
Change of Assumptions	1,155	0
Changes in Proportion and Differences Between	571	13
Total	\$7,013	\$13

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	350
Total	\$4,649

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,190

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,572
2025	566
2026	3,200
2027	662
2028	0
Thereafter	0
Total	\$7,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,510	\$21,176	\$10,058

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of 2022	\$18,923
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97
- Net Difference Between Projected and Actual Investment	2,519
- Change of Assumptions	(598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(224)
Pension Expense/Income	4,649
Contributions	(4,190)
Total Activity in FY 2023	2,253
Net Pension Liability as of 2023	\$21,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$2,483,157 Proportionate Share: 0.0003950

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$964,442	\$1,394,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,523	\$0
Net Difference Between Projected and Actual	319,529	0
Change of Assumptions	76,022	0
Changes in Proportion and Differences Between	184,900	502
Total	\$608,974	\$502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,619
Total	\$331,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,113

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$224,846
2025	90,592
2026	249,512
2027	43,522
2028	0
Thereafter	0
Total	\$608,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,271,919	\$1,394,087	\$662,148

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of 2022	\$964,442
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,394
- Net Difference Between Projected and Actual Investment	200,507
- Change of Assumptions	(13,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,579
Pension Expense/Income	331,623
Contributions	(278,113)
Total Activity in FY 2023	429,645
Net Pension Liability as of 2023	\$1,394,087

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$3,356,424 Proportionate Share: 0.0005339

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,758,577	\$1,884,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,552	\$0
Net Difference Between Projected and Actual	431,889	0
Change of Assumptions	102,755	0
Changes in Proportion and Differences Between	89,983	43,339
Total	\$663,179	\$43,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,061
Total	\$455,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,108

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$236,258
2025	50,265
2026	274,492
2027	58,825
2028	0
Thereafter	0
Total	\$619,840

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,070,829	\$1,884,311	\$894,989

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of 2022	\$1,758,577
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,319
- Net Difference Between Projected and Actual Investment	214,862
- Change of Assumptions	(60,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119,724)
Pension Expense/Income	455,582
Contributions	(372,108)
Total Activity in FY 2023	125,734
Net Pension Liability as of 2023	\$1,884,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 600000
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,552,431 Proportionate Share: 0.0002469

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$843,965	\$871,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,828	\$0
Net Difference Between Projected and Actual	199,726	0
Change of Assumptions	47,519	0
Changes in Proportion and Differences Between	7,801	60,479
Total	\$272,874	\$60,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,373)
Total	\$148,522

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,873

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$68,228
2025	(6,104)
2026	123,068
2027	27,203
2028	0
Thereafter	0
Total	\$212,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,420,093	\$871,393	\$413,884

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of 2022	\$843,965
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,839
- Net Difference Between Projected and Actual Investment	95,572
- Change of Assumptions	(30,684)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,948)
Pension Expense/Income	148,522
Contributions	(173,873)
Total Activity in FY 2023	27,428
Net Pension Liability as of 2023	\$871,393

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 601000
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$12,542,022 Proportionate Share: 0.0019949

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,169,842	\$7,040,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,050	\$0
Net Difference Between Projected and Actual	1,613,740	0
Change of Assumptions	383,942	0
Changes in Proportion and Differences Between	167,536	140,764
Total	\$2,309,268	\$140,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,429,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,713)
Total	\$1,404,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,397,554

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$761,929
2025	105,145
2026	1,081,626
2027	219,804
2028	0
Thereafter	0
Total	\$2,168,504

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,474,053	\$7,040,668	\$3,344,099

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of 2022	\$6,169,842
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,471
- Net Difference Between Projected and Actual Investment	852,316
- Change of Assumptions	(187,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,795
Pension Expense/Income	1,404,563
Contributions	(1,397,554)
Total Activity in FY 2023	870,826
Net Pension Liability as of 2023	\$7,040,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$15,032,052 Proportionate Share: 0.0023910

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,759,373	\$8,438,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,652	\$0
Net Difference Between Projected and Actual	1,934,159	0
Change of Assumptions	460,176	0
Changes in Proportion and Differences Between	132,976	173,116
Total	\$2,699,963	\$173,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,713,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,468)
Total	\$1,663,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,577,186

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$892,340
2025	141,826
2026	1,229,231
2027	263,450
2028	0
Thereafter	0
Total	\$2,526,847

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,752,299	\$8,438,638	\$4,008,090

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of 2022	\$7,759,373
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,842
- Net Difference Between Projected and Actual Investment	976,570
- Change of Assumptions	(258,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(159,740)
Pension Expense/Income	1,663,599
Contributions	(1,577,186)
Total Activity in FY 2023	679,265
Net Pension Liability as of 2023	\$8,438,638

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 602001
 Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$4,471,167 Proportionate Share: 0.0007112

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,219,667	\$2,510,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,355	\$0
Net Difference Between Projected and Actual	575,313	0
Change of Assumptions	136,879	0
Changes in Proportion and Differences Between	85,933	3,277
Total	\$849,480	\$3,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$509,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,718
Total	\$535,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$498,682

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$316,888
2025	68,001
2026	382,951
2027	78,363
2028	0
Thereafter	0
Total	\$846,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,090,604	\$2,510,062	\$1,192,202

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of 2022	\$2,219,667
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,933
- Net Difference Between Projected and Actual Investment	301,383
- Change of Assumptions	(68,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,292
Pension Expense/Income	535,268
Contributions	(498,682)
Total Activity in FY 2023	290,395
Net Pension Liability as of 2023	\$2,510,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$5,706,638 Proportionate Share: 0.0009077

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,952,933	\$3,203,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,544	\$0
Net Difference Between Projected and Actual	734,268	0
Change of Assumptions	174,697	0
Changes in Proportion and Differences Between	53,583	62,110
Total	\$1,028,092	\$62,110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$650,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,447)
Total	\$634,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$611,427

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$340,936
2025	57,107
2026	467,927
2027	100,012
2028	0
Thereafter	0
Total	\$965,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,220,812	\$3,203,576	\$1,521,599

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of 2022	\$2,952,933
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,098
- Net Difference Between Projected and Actual Investment	369,845
- Change of Assumptions	(98,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,834)
Pension Expense/Income	634,888
Contributions	(611,427)
Total Activity in FY 2023	250,643
Net Pension Liability as of 2023	\$3,203,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 602003
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,476,494 Proportionate Share: 0.0002349

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$699,835	\$829,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,962	\$0
Net Difference Between Projected and Actual	190,018	0
Change of Assumptions	45,209	0
Changes in Proportion and Differences Between	24,925	3,484
Total	\$277,114	\$3,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,328)
Total	\$164,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,818

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$95,613
2025	22,156
2026	129,979
2027	25,882
2028	0
Thereafter	0
Total	\$273,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,351,073	\$829,041	\$393,768

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of 2022	\$699,835
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,533
- Net Difference Between Projected and Actual Investment	103,651
- Change of Assumptions	(19,639)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,509
Pension Expense/Income	164,970
Contributions	(158,818)
Total Activity in FY 2023	129,206
Net Pension Liability as of 2023	\$829,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 604000
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,978,714 Proportionate Share: 0.0003147

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,006,388	\$1,110,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,724	\$0
Net Difference Between Projected and Actual	254,571	0
Change of Assumptions	60,568	0
Changes in Proportion and Differences Between	13,681	15,622
Total	\$351,544	\$15,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,061
Total	\$229,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,652

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$121,593
2025	14,218
2026	165,436
2027	34,675
2028	0
Thereafter	0
Total	\$335,922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,810,058	\$1,110,681	\$527,539

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of 2022	\$1,006,388
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,850
- Net Difference Between Projected and Actual Investment	130,372
- Change of Assumptions	(32,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,124)
Pension Expense/Income	229,532
Contributions	(216,652)
Total Activity in FY 2023	104,293
Net Pension Liability as of 2023	\$1,110,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 606000
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,763,317 Proportionate Share: 0.0004395

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,293,702	\$1,551,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,736	\$0
Net Difference Between Projected and Actual	355,526	0
Change of Assumptions	84,587	0
Changes in Proportion and Differences Between	81,477	13,426
Total	\$553,326	\$13,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,162
Total	\$327,048

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,465

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$185,957
2025	57,994
2026	247,523
2027	48,426
2028	0
Thereafter	0
Total	\$539,900

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,527,869	\$1,551,142	\$736,744

PERF Net Pension Liability - Unaudited
CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of 2022	\$1,293,702
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,759
- Net Difference Between Projected and Actual Investment	195,869
- Change of Assumptions	(35,289)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,518
Pension Expense/Income	327,048
Contributions	(309,465)
Total Activity in FY 2023	257,440
Net Pension Liability as of 2023	\$1,551,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$64,457 Proportionate Share: 0.0000103

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,492	\$36,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744	\$0
Net Difference Between Projected and Actual	8,332	0
Change of Assumptions	1,982	0
Changes in Proportion and Differences Between	3,578	261
Total	\$14,636	\$261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,051
Total	\$8,431

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,219

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,055
2025	1,868
2026	6,317
2027	1,135
2028	0
Thereafter	0
Total	\$14,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,242	\$36,352	\$17,266

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of 2022	\$26,492
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	274
- Net Difference Between Projected and Actual Investment	5,063
- Change of Assumptions	(473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,784
Pension Expense/Income	8,431
Contributions	(7,219)
Total Activity in FY 2023	9,860
Net Pension Liability as of 2023	\$36,352

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$5,760,776 Proportionate Share: 0.0009163

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,991,725	\$3,233,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,165	\$0
Net Difference Between Projected and Actual	741,225	0
Change of Assumptions	176,353	0
Changes in Proportion and Differences Between	28,777	91,846
Total	\$1,012,520	\$91,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$656,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,825
Total	\$660,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$644,036

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$314,894
2025	29,159
2026	475,660
2027	100,961
2028	0
Thereafter	0
Total	\$920,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,270,277	\$3,233,929	\$1,536,016

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of 2022	\$2,991,725
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,031
- Net Difference Between Projected and Actual Investment	372,014
- Change of Assumptions	(100,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,262)
Pension Expense/Income	660,322
Contributions	(644,036)
Total Activity in FY 2023	242,204
Net Pension Liability as of 2023	\$3,233,929

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$5,422,651 Proportionate Share: 0.0008625

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,891,749	\$3,044,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,280	\$0
Net Difference Between Projected and Actual	697,705	0
Change of Assumptions	165,998	0
Changes in Proportion and Differences Between	29,210	154,469
Total	\$955,193	\$154,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$617,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,770)
Total	\$584,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$600,463

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$270,855
2025	(1,546)
2026	436,382
2027	95,033
2028	0
Thereafter	0
Total	\$800,724

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,960,835	\$3,044,051	\$1,445,829

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of 2022	\$2,891,749
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,921
- Net Difference Between Projected and Actual Investment	340,833
- Change of Assumptions	(101,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,214)
Pension Expense/Income	584,181
Contributions	(600,463)
Total Activity in FY 2023	152,302
Net Pension Liability as of 2023	\$3,044,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$7,377,909 Proportionate Share: 0.0011735

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,943,552	\$4,141,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,737	\$0
Net Difference Between Projected and Actual	949,283	0
Change of Assumptions	225,854	0
Changes in Proportion and Differences Between	149,997	136,947
Total	\$1,409,871	\$136,947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$840,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,365
Total	\$860,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$826,035

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$487,572
2025	61,951
2026	594,101
2027	129,300
2028	0
Thereafter	0
Total	\$1,272,924

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,749,612	\$4,141,673	\$1,967,166

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of 2022	\$3,943,552
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,698
- Net Difference Between Projected and Actual Investment	462,607
- Change of Assumptions	(139,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,723)
Pension Expense/Income	860,136
Contributions	(826,035)
Total Activity in FY 2023	198,121
Net Pension Liability as of 2023	\$4,141,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$5,333,784 Proportionate Share: 0.0008484

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,676,973	\$2,994,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,262	\$0
Net Difference Between Projected and Actual	686,299	0
Change of Assumptions	163,284	0
Changes in Proportion and Differences Between	23,849	53,633
Total	\$934,694	\$53,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,639)
Total	\$564,210

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$597,374

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$280,468
2025	53,816
2026	453,299
2027	93,478
2028	0
Thereafter	0
Total	\$881,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,879,737	\$2,994,287	\$1,422,193

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of 2022	\$2,676,973
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,718
- Net Difference Between Projected and Actual Investment	355,932
- Change of Assumptions	(84,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,597
Pension Expense/Income	564,210
Contributions	(597,374)
Total Activity in FY 2023	317,314
Net Pension Liability as of 2023	\$2,994,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 614000
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$18,072,254 Proportionate Share: 0.0028746

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,595,534	\$10,145,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,572	\$0
Net Difference Between Projected and Actual	2,325,359	0
Change of Assumptions	553,250	0
Changes in Proportion and Differences Between	367,643	372,491
Total	\$3,453,824	\$372,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,059,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,869
Total	\$2,104,419

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,014,409

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,088,351
2025	213,737
2026	1,462,513
2027	316,732
2028	0
Thereafter	0
Total	\$3,081,333

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,533,817	\$10,145,424	\$4,818,761

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of 2022	\$9,595,534
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,151
- Net Difference Between Projected and Actual Investment	1,141,168
- Change of Assumptions	(335,888)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(382,551)
Pension Expense/Income	2,104,419
Contributions	(2,014,409)
Total Activity in FY 2023	549,890
Net Pension Liability as of 2023	\$10,145,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,167,735 Proportionate Share: 0.0003448

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,200,348	\$1,216,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,898	\$0
Net Difference Between Projected and Actual	278,920	0
Change of Assumptions	66,361	0
Changes in Proportion and Differences Between	19,796	72,283
Total	\$389,975	\$72,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,698)
Total	\$219,339

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,780

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,834
2025	4,978
2026	168,889
2027	37,991
2028	0
Thereafter	0
Total	\$317,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,983,184	\$1,216,914	\$577,996

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of 2022	\$1,200,348
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,579
- Net Difference Between Projected and Actual Investment	130,784
- Change of Assumptions	(44,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,491)
Pension Expense/Income	219,339
Contributions	(242,780)
Total Activity in FY 2023	16,566
Net Pension Liability as of 2023	\$1,216,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$2,477,366 Proportionate Share: 0.0003941

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,030,672	\$1,390,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,458	\$0
Net Difference Between Projected and Actual	318,800	0
Change of Assumptions	75,849	0
Changes in Proportion and Differences Between	132,353	26,735
Total	\$555,460	\$26,735

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$282,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,399
Total	\$315,758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,959

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$187,798
2025	59,060
2026	238,444
2027	43,423
2028	0
Thereafter	0
Total	\$528,725

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,266,742	\$1,390,911	\$660,639

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of 2022	\$1,030,672
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,153
- Net Difference Between Projected and Actual Investment	191,604
- Change of Assumptions	(19,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,337
Pension Expense/Income	315,758
Contributions	(270,959)
Total Activity in FY 2023	360,239
Net Pension Liability as of 2023	\$1,390,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 616001
 Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$147,157 Proportionate Share: 0.0000234

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$68,754	\$82,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,690	\$0
Net Difference Between Projected and Actual	18,929	0
Change of Assumptions	4,504	0
Changes in Proportion and Differences Between	12,619	1,380
Total	\$37,742	\$1,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,020
Total	\$25,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,482

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,097
2025	3,489
2026	13,197
2027	2,579
2028	0
Thereafter	0
Total	\$36,362

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,590	\$82,586	\$39,226

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of 2022	\$68,754
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	468
- Net Difference Between Projected and Actual Investment	10,444
- Change of Assumptions	(1,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,517)
Pension Expense/Income	25,785
Contributions	(16,482)
Total Activity in FY 2023	13,832
Net Pension Liability as of 2023	\$82,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 617000
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$2,077,842 Proportionate Share: 0.0003305

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,004,495	\$1,166,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,865	\$0
Net Difference Between Projected and Actual	267,352	0
Change of Assumptions	63,609	0
Changes in Proportion and Differences Between	42,752	29,835
Total	\$397,578	\$29,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,369
Total	\$248,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,662

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$132,870
2025	17,361
2026	181,097
2027	36,415
2028	0
Thereafter	0
Total	\$367,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,900,935	\$1,166,445	\$554,025

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of 2022	\$1,004,495
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,024
- Net Difference Between Projected and Actual Investment	143,387
- Change of Assumptions	(29,469)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,509
Pension Expense/Income	248,161
Contributions	(228,662)
Total Activity in FY 2023	161,950
Net Pension Liability as of 2023	\$1,166,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$19,991,170 Proportionate Share: 0.0031798

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,880,010	\$11,222,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$229,610	\$0
Net Difference Between Projected and Actual	2,572,245	0
Change of Assumptions	611,989	0
Changes in Proportion and Differences Between	344,121	173,728
Total	\$3,757,965	\$173,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,278,215
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	251,503
Total	\$2,529,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,230,585

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,333,370
2025	182,122
2026	1,718,386
2027	350,359
2028	0
Thereafter	0
Total	\$3,584,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,289,234	\$11,222,576	\$5,330,375

PERF Net Pension Liability - Unaudited
NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of 2022	\$9,880,010
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,136
- Net Difference Between Projected and Actual Investment	1,352,947
- Change of Assumptions	(303,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,141)
Pension Expense/Income	2,529,718
Contributions	(2,230,585)
Total Activity in FY 2023	1,342,566
Net Pension Liability as of 2023	\$11,222,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,510,130 Proportionate Share: 0.0003993

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,243,241	\$1,409,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,833	\$0
Net Difference Between Projected and Actual	323,007	0
Change of Assumptions	76,850	0
Changes in Proportion and Differences Between	20,124	23,832
Total	\$448,814	\$23,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$286,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,610)
Total	\$273,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,135

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$134,152
2025	31,215
2026	215,618
2027	43,997
2028	0
Thereafter	0
Total	\$424,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,296,651	\$1,409,263	\$669,356

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of 2022	\$1,243,241
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,752
- Net Difference Between Projected and Actual Investment	169,578
- Change of Assumptions	(38,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,704
Pension Expense/Income	273,474
Contributions	(281,135)
Total Activity in FY 2023	166,022
Net Pension Liability as of 2023	\$1,409,263

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$1,049,012 Proportionate Share: 0.0001669

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$528,898	\$589,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,052	\$0
Net Difference Between Projected and Actual	135,011	0
Change of Assumptions	32,122	0
Changes in Proportion and Differences Between	4,684	28,646
Total	\$183,869	\$28,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,495)
Total	\$103,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,490

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,903
2025	6,070
2026	88,860
2027	18,390
2028	0
Thereafter	0
Total	\$155,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$959,958	\$589,046	\$279,778

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of 2022	\$528,898
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,658
- Net Difference Between Projected and Actual Investment	69,739
- Change of Assumptions	(16,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,045
Pension Expense/Income	103,083
Contributions	(117,490)
Total Activity in FY 2023	60,148
Net Pension Liability as of 2023	\$589,046

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 625000
 Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$678,856 Proportionate Share: 0.0001080

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$371,206	\$381,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,799	\$0
Net Difference Between Projected and Actual	87,365	0
Change of Assumptions	20,786	0
Changes in Proportion and Differences Between	12,259	18,234
Total	\$128,209	\$18,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,040)
Total	\$76,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,108

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,838
2025	5,207
2026	53,030
2027	11,900
2028	0
Thereafter	0
Total	\$109,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$621,183	\$381,168	\$181,043

PERF Net Pension Liability - Unaudited
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of 2022	\$371,206
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,206
- Net Difference Between Projected and Actual Investment	41,554
- Change of Assumptions	(13,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,417)
Pension Expense/Income	76,338
Contributions	(73,108)
Total Activity in FY 2023	9,962
Net Pension Liability as of 2023	\$381,168

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$25,250,647 Proportionate Share: 0.0040164

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,089,349	\$14,175,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,020	\$0
Net Difference Between Projected and Actual	3,248,998	0
Change of Assumptions	773,003	0
Changes in Proportion and Differences Between	340,432	248,187
Total	\$4,652,453	\$248,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,877,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	220,528
Total	\$3,098,137

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,800,207

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,636,979
2025	240,546
2026	2,084,204
2027	442,537
2028	0
Thereafter	0
Total	\$4,404,266

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,101,101	\$14,175,217	\$6,732,787

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of 2022	\$13,089,349
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,547
- Net Difference Between Projected and Actual Investment	1,633,634
- Change of Assumptions	(439,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(463,365)
Pension Expense/Income	3,098,137
Contributions	(2,800,207)
Total Activity in FY 2023	1,085,868
Net Pension Liability as of 2023	\$14,175,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 627002
 Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$182,998 Proportionate Share: 0.0000291

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$93,984	\$102,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,101	\$0
Net Difference Between Projected and Actual	23,540	0
Change of Assumptions	5,601	0
Changes in Proportion and Differences Between	3,958	4,225
Total	\$35,200	\$4,225

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	(8,776)
Total	\$12,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,496

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,147
2025	366
2026	15,255
2027	3,207
2028	0
Thereafter	0
Total	\$30,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,374	\$102,704	\$48,781

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of 2022	\$93,984
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	431
- Net Difference Between Projected and Actual Investment	11,941
- Change of Assumptions	(3,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,879
Pension Expense/Income	12,073
Contributions	(20,496)
Total Activity in FY 2023	8,720
Net Pension Liability as of 2023	\$102,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$10,666,958 Proportionate Share: 0.0016967

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,675,636	\$5,988,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,517	\$0
Net Difference Between Projected and Actual	1,372,517	0
Change of Assumptions	326,550	0
Changes in Proportion and Differences Between	35,658	247,510
Total	\$1,857,242	\$247,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,215,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,668)
Total	\$1,203,958

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,181,351

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$540,073
2025	22,473
2026	860,237
2027	186,949
2028	0
Thereafter	0
Total	\$1,609,732

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,758,898	\$5,988,221	\$2,844,219

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of 2022	\$5,675,636
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,715
- Net Difference Between Projected and Actual Investment	672,083
- Change of Assumptions	(199,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(204,456)
Pension Expense/Income	1,203,958
Contributions	(1,181,351)
Total Activity in FY 2023	312,585
Net Pension Liability as of 2023	\$5,988,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 629001
 Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$2,215,290 Proportionate Share: 0.0003524

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,119,610	\$1,243,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,446	\$0
Net Difference Between Projected and Actual	285,068	0
Change of Assumptions	67,823	0
Changes in Proportion and Differences Between	7,384	7,890
Total	\$385,721	\$7,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,209)
Total	\$244,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,568

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$131,510
2025	20,713
2026	186,781
2027	38,827
2028	0
Thereafter	0
Total	\$377,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,026,897	\$1,243,737	\$590,737

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of 2022	\$1,119,610
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,561
- Net Difference Between Projected and Actual Investment	146,896
- Change of Assumptions	(35,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,887
Pension Expense/Income	244,273
Contributions	(245,568)
Total Activity in FY 2023	124,127
Net Pension Liability as of 2023	\$1,243,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 630000
 Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$394,067 Proportionate Share: 0.0000627

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$295,199	\$221,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,528	\$0
Net Difference Between Projected and Actual	50,720	0
Change of Assumptions	12,067	0
Changes in Proportion and Differences Between	3,251	59,750
Total	\$70,566	\$59,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,977)
Total	\$29,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,136

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,823
2025	(18,129)
2026	20,214
2027	6,908
2028	0
Thereafter	0
Total	\$10,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$360,631	\$221,289	\$105,106

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of 2022	\$295,199
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(715)
- Net Difference Between Projected and Actual Investment	14,289
- Change of Assumptions	(15,286)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,007)
Pension Expense/Income	29,945
Contributions	(44,136)
Total Activity in FY 2023	(73,910)
Net Pension Liability as of 2023	\$221,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$13,013,981 Proportionate Share: 0.0020700

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,277,072	\$7,305,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,473	\$0
Net Difference Between Projected and Actual	1,674,491	0
Change of Assumptions	398,395	0
Changes in Proportion and Differences Between	186,221	247,086
Total	\$2,408,580	\$247,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,483,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(204,656)
Total	\$1,278,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,445,973

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$609,580
2025	185,177
2026	1,138,659
2027	228,078
2028	0
Thereafter	0
Total	\$2,161,494

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,906,005	\$7,305,721	\$3,469,990

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of 2022	\$6,277,072
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,990
- Net Difference Between Projected and Actual Investment	899,834
- Change of Assumptions	(183,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	441,621
Pension Expense/Income	1,278,426
Contributions	(1,445,973)
Total Activity in FY 2023	1,028,649
Net Pension Liability as of 2023	\$7,305,721

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 631001
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,682,029 Proportionate Share: 0.0002675

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$834,189	\$944,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,316	\$0
Net Difference Between Projected and Actual	216,390	0
Change of Assumptions	51,483	0
Changes in Proportion and Differences Between	13,298	8,047
Total	\$300,487	\$8,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,642)
Total	\$184,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,387

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,024
2025	17,666
2026	144,276
2027	29,474
2028	0
Thereafter	0
Total	\$292,440

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,538,578	\$944,097	\$448,417

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of 2022	\$834,189
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,501
- Net Difference Between Projected and Actual Investment	113,442
- Change of Assumptions	(25,815)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,155
Pension Expense/Income	184,012
Contributions	(188,387)
Total Activity in FY 2023	109,908
Net Pension Liability as of 2023	\$944,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 634000
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$3,882,792 Proportionate Share: 0.0006176

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,127,575	\$2,179,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,596	\$0
Net Difference Between Projected and Actual	499,597	0
Change of Assumptions	118,864	0
Changes in Proportion and Differences Between	81,017	117,657
Total	\$744,074	\$117,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$442,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,193)
Total	\$404,296

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$428,851

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$220,808
2025	33,050
2026	304,511
2027	68,048
2028	0
Thereafter	0
Total	\$626,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,552,246	\$2,179,717	\$1,035,298

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of 2022	\$2,127,575
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,809
- Net Difference Between Projected and Actual Investment	237,032
- Change of Assumptions	(78,280)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,864)
Pension Expense/Income	404,296
Contributions	(428,851)
Total Activity in FY 2023	52,142
Net Pension Liability as of 2023	\$2,179,717

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 636000
 Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$8,688,041 Proportionate Share: 0.0013819

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,661,048	\$4,877,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,786	\$0
Net Difference Between Projected and Actual	1,117,864	0
Change of Assumptions	265,963	0
Changes in Proportion and Differences Between	37,595	191,277
Total	\$1,521,208	\$191,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$990,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,861)
Total	\$959,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$969,707

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$447,066
2025	33,872
2026	696,730
2027	152,263
2028	0
Thereafter	0
Total	\$1,329,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,948,265	\$4,877,187	\$2,316,512

PERF Net Pension Liability - Unaudited
LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of 2022	\$4,661,048
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,004
- Net Difference Between Projected and Actual Investment	542,641
- Change of Assumptions	(165,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167,083)
Pension Expense/Income	959,222
Contributions	(969,707)
Total Activity in FY 2023	216,139
Net Pension Liability as of 2023	\$4,877,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$2,299,355 Proportionate Share: 0.0003657

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,139,164	\$1,290,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,407	\$0
Net Difference Between Projected and Actual	295,827	0
Change of Assumptions	70,383	0
Changes in Proportion and Differences Between	74,728	749
Total	\$467,345	\$749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$262,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,761
Total	\$298,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,367

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$176,180
2025	52,741
2026	197,382
2027	40,293
2028	0
Thereafter	0
Total	\$466,596

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,103,394	\$1,290,677	\$613,032

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of 2022	\$1,139,164
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,175
- Net Difference Between Projected and Actual Investment	155,242
- Change of Assumptions	(35,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,135)
Pension Expense/Income	298,772
Contributions	(257,367)
Total Activity in FY 2023	151,513
Net Pension Liability as of 2023	\$1,290,677

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$657,750 Proportionate Share: 0.0001046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$333,991	\$369,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,553	\$0
Net Difference Between Projected and Actual	84,614	0
Change of Assumptions	20,131	0
Changes in Proportion and Differences Between	10,471	2,451
Total	\$122,769	\$2,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,690
Total	\$76,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,668

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$45,432
2025	8,007
2026	55,355
2027	11,524
2028	0
Thereafter	0
Total	\$120,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$601,627	\$369,168	\$175,343

PERF Net Pension Liability - Unaudited

TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of 2022	\$333,991
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,621
- Net Difference Between Projected and Actual Investment	43,396
- Change of Assumptions	(10,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,987)
Pension Expense/Income	76,632
Contributions	(73,668)
Total Activity in FY 2023	35,177
Net Pension Liability as of 2023	\$369,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$31,112,677 Proportionate Share: 0.0049488

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,835,310	\$17,465,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$357,348	\$0
Net Difference Between Projected and Actual	4,003,248	0
Change of Assumptions	952,454	0
Changes in Proportion and Differences Between	592,649	187,261
Total	\$5,905,699	\$187,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,545,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	136,622
Total	\$3,682,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,459,424

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,903,673
2025	523,437
2026	2,746,054
2027	545,274
2028	0
Thereafter	0
Total	\$5,718,438

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,463,979	\$17,465,968	\$8,295,792

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of 2022	\$14,835,310
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,866
- Net Difference Between Projected and Actual Investment	2,172,414
- Change of Assumptions	(422,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	563,750
Pension Expense/Income	3,682,263
Contributions	(3,459,424)
Total Activity in FY 2023	2,630,658
Net Pension Liability as of 2023	\$17,465,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 639001

Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$410,736 Proportionate Share: 0.0000653

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$209,099	\$230,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,715	\$0
Net Difference Between Projected and Actual	52,823	0
Change of Assumptions	12,568	0
Changes in Proportion and Differences Between	1,856	3,590
Total	\$71,962	\$3,590

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,760
Total	\$51,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,002

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,937
2025	3,764
2026	34,477
2027	7,194
2028	0
Thereafter	0
Total	\$68,372

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$375,586	\$230,466	\$109,464

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of 2022	\$209,099
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,001
- Net Difference Between Projected and Actual Investment	27,018
- Change of Assumptions	(6,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,388)
Pension Expense/Income	51,545
Contributions	(46,002)
Total Activity in FY 2023	21,367
Net Pension Liability as of 2023	\$230,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$150,310 Proportionate Share: 0.0000239

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$76,954	\$84,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,726	\$0
Net Difference Between Projected and Actual	19,333	0
Change of Assumptions	4,600	0
Changes in Proportion and Differences Between	1,529	2,565
Total	\$27,188	\$2,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,943)
Total	\$14,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,835

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,706
2025	1,724
2026	12,560
2027	2,633
2028	0
Thereafter	0
Total	\$24,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$137,465	\$84,351	\$40,064

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of 2022	\$76,954
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	360
- Net Difference Between Projected and Actual Investment	9,836
- Change of Assumptions	(2,531)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,386
Pension Expense/Income	14,181
Contributions	(16,835)
Total Activity in FY 2023	7,397
Net Pension Liability as of 2023	\$84,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 642000
 Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$2,936,102 Proportionate Share: 0.0004670

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,433,101	\$1,648,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,722	\$0
Net Difference Between Projected and Actual	377,772	0
Change of Assumptions	89,880	0
Changes in Proportion and Differences Between	42,820	262,880
Total	\$544,194	\$262,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$334,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(123,256)
Total	\$211,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$328,840

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$43,890
2025	(69,070)
2026	255,038
2027	51,456
2028	0
Thereafter	0
Total	\$281,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,686,041	\$1,648,199	\$782,843

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of 2022	\$1,433,101
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,269
- Net Difference Between Projected and Actual Investment	200,912
- Change of Assumptions	(42,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	166,337
Pension Expense/Income	211,333
Contributions	(328,840)
Total Activity in FY 2023	215,098
Net Pension Liability as of 2023	\$1,648,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 644000
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$7,634,015 Proportionate Share: 0.0012143

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,725,937	\$4,285,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,683	\$0
Net Difference Between Projected and Actual	982,287	0
Change of Assumptions	233,706	0
Changes in Proportion and Differences Between	97,607	52,803
Total	\$1,401,283	\$52,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$870,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,496)
Total	\$824,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$855,008

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$441,293
2025	110,190
2026	663,203
2027	133,794
2028	0
Thereafter	0
Total	\$1,348,480

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,984,281	\$4,285,670	\$2,035,560

PERF Net Pension Liability - Unaudited
LOGANSPORT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of 2022	\$3,725,937
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,508
- Net Difference Between Projected and Actual Investment	522,467
- Change of Assumptions	(111,546)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,805
Pension Expense/Income	824,507
Contributions	(855,008)
Total Activity in FY 2023	559,733
Net Pension Liability as of 2023	\$4,285,670

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$779,698 Proportionate Share: 0.0001240

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$416,937	\$437,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,954	\$0
Net Difference Between Projected and Actual	100,308	0
Change of Assumptions	23,865	0
Changes in Proportion and Differences Between	6,526	14,599
Total	\$139,653	\$14,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,710
Total	\$95,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,282

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,501
2025	4,146
2026	62,745
2027	13,662
2028	0
Thereafter	0
Total	\$125,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$713,210	\$437,637	\$207,864

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of 2022	\$416,937
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,549
- Net Difference Between Projected and Actual Investment	48,854
- Change of Assumptions	(14,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,204)
Pension Expense/Income	95,552
Contributions	(87,282)
Total Activity in FY 2023	20,700
Net Pension Liability as of 2023	\$437,637

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 648000
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,224,818 Proportionate Share: 0.0006720

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,029,176	\$2,371,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,524	\$0
Net Difference Between Projected and Actual	543,603	0
Change of Assumptions	129,334	0
Changes in Proportion and Differences Between	68,843	101,179
Total	\$790,304	\$101,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$481,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(130,323)
Total	\$351,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$473,172

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$195,969
2025	47,621
2026	371,493
2027	74,042
2028	0
Thereafter	0
Total	\$689,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,865,138	\$2,371,712	\$1,126,490

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of 2022	\$2,029,176
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,485
- Net Difference Between Projected and Actual Investment	293,181
- Change of Assumptions	(58,693)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	217,594
Pension Expense/Income	351,141
Contributions	(473,172)
Total Activity in FY 2023	342,536
Net Pension Liability as of 2023	\$2,371,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$4,825,746 Proportionate Share: 0.0007676

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,334,151	\$2,709,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,428	\$0
Net Difference Between Projected and Actual	620,937	0
Change of Assumptions	147,733	0
Changes in Proportion and Differences Between	75,592	82,869
Total	\$899,690	\$82,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$549,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93,213)
Total	\$456,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$532,689

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$276,355
2025	35,159
2026	420,730
2027	84,577
2028	0
Thereafter	0
Total	\$816,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,415,000	\$2,709,117	\$1,286,746

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of 2022	\$2,334,151
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,972
- Net Difference Between Projected and Actual Investment	332,878
- Change of Assumptions	(68,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,613
Pension Expense/Income	456,745
Contributions	(532,689)
Total Activity in FY 2023	374,966
Net Pension Liability as of 2023	\$2,709,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,534,390 Proportionate Share: 0.0002441

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$846,804	\$861,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,626	\$0
Net Difference Between Projected and Actual	197,461	0
Change of Assumptions	46,980	0
Changes in Proportion and Differences Between	9,752	45,218
Total	\$271,819	\$45,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,889
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,391)
Total	\$150,498

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,024

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$77,507
2025	2,378
2026	119,819
2027	26,897
2028	0
Thereafter	0
Total	\$226,601

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,403,988	\$861,510	\$409,191

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of 2022	\$846,804
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,587
- Net Difference Between Projected and Actual Investment	92,956
- Change of Assumptions	(31,486)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,825)
Pension Expense/Income	150,498
Contributions	(171,024)
Total Activity in FY 2023	14,706
Net Pension Liability as of 2023	\$861,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$902,762 Proportionate Share: 0.0001436

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$480,959	\$506,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,369	\$0
Net Difference Between Projected and Actual	116,163	0
Change of Assumptions	27,637	0
Changes in Proportion and Differences Between	12,734	18,909
Total	\$166,903	\$18,909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,884
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,793)
Total	\$84,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,109

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,300
2025	7,945
2026	72,927
2027	15,822
2028	0
Thereafter	0
Total	\$147,994

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$825,943	\$506,812	\$240,720

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of 2022	\$480,959
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,827
- Net Difference Between Projected and Actual Investment	56,808
- Change of Assumptions	(16,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,166
Pension Expense/Income	84,091
Contributions	(101,109)
Total Activity in FY 2023	25,853
Net Pension Liability as of 2023	\$506,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$22,810,183 Proportionate Share: 0.0036282

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,707,890	\$12,805,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261,989	\$0
Net Difference Between Projected and Actual	2,934,971	0
Change of Assumptions	698,289	0
Changes in Proportion and Differences Between	598,121	61,987
Total	\$4,493,370	\$61,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,599,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	342,179
Total	\$2,941,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,532,282

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,615,874
2025	380,190
2026	2,035,553
2027	399,766
2028	0
Thereafter	0
Total	\$4,431,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,868,293	\$12,805,130	\$6,082,038

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of 2022	\$10,707,890
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,812
- Net Difference Between Projected and Actual Investment	1,613,504
- Change of Assumptions	(293,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	296,471
Pension Expense/Income	2,941,657
Contributions	(2,532,282)
Total Activity in FY 2023	2,097,240
Net Pension Liability as of 2023	\$12,805,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$7,157,214 Proportionate Share: 0.0011384

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,332,024	\$4,017,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,203	\$0
Net Difference Between Projected and Actual	920,889	0
Change of Assumptions	219,098	0
Changes in Proportion and Differences Between	206,925	4,054
Total	\$1,429,115	\$4,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$815,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,020
Total	\$895,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$798,977

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$508,278
2025	148,094
2026	643,257
2027	125,432
2028	0
Thereafter	0
Total	\$1,425,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,547,728	\$4,017,794	\$1,908,327

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of 2022	\$3,332,024
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,025
- Net Difference Between Projected and Actual Investment	509,682
- Change of Assumptions	(89,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	146,049
Pension Expense/Income	895,644
Contributions	(798,977)
Total Activity in FY 2023	685,770
Net Pension Liability as of 2023	\$4,017,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$1,041,150 Proportionate Share: 0.0001656

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$530,475	\$584,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,958	\$0
Net Difference Between Projected and Actual	133,959	0
Change of Assumptions	31,872	0
Changes in Proportion and Differences Between	7,549	5,053
Total	\$185,338	\$5,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,275)
Total	\$117,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,609

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$63,694
2025	10,949
2026	87,395
2027	18,247
2028	0
Thereafter	0
Total	\$180,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$952,480	\$584,458	\$277,599

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of 2022	\$530,475
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,536
- Net Difference Between Projected and Actual Investment	68,493
- Change of Assumptions	(17,283)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(526)
Pension Expense/Income	117,372
Contributions	(116,609)
Total Activity in FY 2023	53,983
Net Pension Liability as of 2023	\$584,458

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$2,199,484 Proportionate Share: 0.0003499

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,197,510	\$1,234,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,266	\$0
Net Difference Between Projected and Actual	283,046	0
Change of Assumptions	67,342	0
Changes in Proportion and Differences Between	33,565	68,485
Total	\$409,219	\$68,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,082)
Total	\$217,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$246,229

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$129,446
2025	(1,441)
2026	174,176
2027	38,553
2028	0
Thereafter	0
Total	\$340,734

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,012,517	\$1,234,914	\$586,546

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of 2022	\$1,197,510
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,997
- Net Difference Between Projected and Actual Investment	135,261
- Change of Assumptions	(43,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,612)
Pension Expense/Income	217,609
Contributions	(246,229)
Total Activity in FY 2023	37,404
Net Pension Liability as of 2023	\$1,234,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 663000
 Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$54,233,516 Proportionate Share: 0.0086264

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,637,661	\$30,445,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$622,904	\$0
Net Difference Between Projected and Actual	6,978,179	0
Change of Assumptions	1,660,250	0
Changes in Proportion and Differences Between	279,770	757,487
Total	\$9,541,103	\$757,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,180,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,731)
Total	\$6,141,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,971,713

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,033,195
2025	266,193
2026	4,533,747
2027	950,481
2028	0
Thereafter	0
Total	\$8,783,616

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,616,406	\$30,445,447	\$14,460,641

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of 2022	\$27,637,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,046
- Net Difference Between Projected and Actual Investment	3,567,399
- Change of Assumptions	(900,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(161,026)
Pension Expense/Income	6,141,781
Contributions	(5,971,713)
Total Activity in FY 2023	2,807,786
Net Pension Liability as of 2023	\$30,445,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 663001
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$123,301,893 Proportionate Share: 0.0196124

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$66,887,731	\$69,218,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,416,192	\$0
Net Difference Between Projected and Actual	15,865,117	0
Change of Assumptions	3,774,633	0
Changes in Proportion and Differences Between	348,866	4,181,405
Total	\$21,404,808	\$4,181,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,051,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,111,214)
Total	\$9,940,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,606,707

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,268,115
2025	34,350
2026	9,759,988
2027	2,160,950
2028	0
Thereafter	0
Total	\$17,223,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,804,508	\$69,218,710	\$32,876,735

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of 2022	\$66,887,731
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	228,234
- Net Difference Between Projected and Actual Investment	7,610,463
- Change of Assumptions	(2,423,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	581,903
Pension Expense/Income	9,940,380
Contributions	(13,606,707)
Total Activity in FY 2023	2,330,979
Net Pension Liability as of 2023	\$69,218,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$29,219,507 Proportionate Share: 0.0046477

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,216,213	\$16,403,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,606	\$0
Net Difference Between Projected and Actual	3,759,678	0
Change of Assumptions	894,504	0
Changes in Proportion and Differences Between	473,687	10,555
Total	\$5,463,475	\$10,555

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,329,913
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	243,816
Total	\$3,573,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,255,173

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,958,503
2025	440,918
2026	2,541,401
2027	512,098
2028	0
Thereafter	0
Total	\$5,452,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,732,145	\$16,403,286	\$7,791,051

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of 2022	\$14,216,213
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,119
- Net Difference Between Projected and Actual Investment	2,005,247
- Change of Assumptions	(422,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,945
Pension Expense/Income	3,573,729
Contributions	(3,255,173)
Total Activity in FY 2023	2,187,073
Net Pension Liability as of 2023	\$16,403,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 666000
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$9,086,501 Proportionate Share: 0.0014453

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,019,324	\$5,100,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,364	\$0
Net Difference Between Projected and Actual	1,169,151	0
Change of Assumptions	278,165	0
Changes in Proportion and Differences Between	59,472	451,386
Total	\$1,611,152	\$451,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,035,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(305,512)
Total	\$729,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,017,687

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$341,229
2025	(50,321)
2026	709,610
2027	159,248
2028	0
Thereafter	0
Total	\$1,159,766

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,312,922	\$5,100,946	\$2,422,791

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of 2022	\$5,019,324
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,218
- Net Difference Between Projected and Actual Investment	549,713
- Change of Assumptions	(186,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,684)
Pension Expense/Income	729,995
Contributions	(1,017,687)
Total Activity in FY 2023	81,622
Net Pension Liability as of 2023	\$5,100,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,277,368 Proportionate Share: 0.0003622

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,195,302	\$1,278,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,154	\$0
Net Difference Between Projected and Actual	292,996	0
Change of Assumptions	69,710	0
Changes in Proportion and Differences Between	10,255	40,586
Total	\$399,115	\$40,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,441)
Total	\$233,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,066

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$118,312
2025	13,934
2026	186,374
2027	39,909
2028	0
Thereafter	0
Total	\$358,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,083,263	\$1,278,325	\$607,165

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of 2022	\$1,195,302
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,925
- Net Difference Between Projected and Actual Investment	145,483
- Change of Assumptions	(41,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,333)
Pension Expense/Income	233,063
Contributions	(255,066)
Total Activity in FY 2023	83,023
Net Pension Liability as of 2023	\$1,278,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 670000
 Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$16,130,402 Proportionate Share: 0.0025657

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,318,547	\$9,055,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,267	\$0
Net Difference Between Projected and Actual	2,075,479	0
Change of Assumptions	493,799	0
Changes in Proportion and Differences Between	117,245	146,050
Total	\$2,871,790	\$146,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,838,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	75,214
Total	\$1,913,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,801,027

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$977,889
2025	125,706
2026	1,339,448
2027	282,697
2028	0
Thereafter	0
Total	\$2,725,740

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,757,119	\$9,055,212	\$4,300,944

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of 2022	\$8,318,547
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,526
- Net Difference Between Projected and Actual Investment	1,048,882
- Change of Assumptions	(277,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(185,152)
Pension Expense/Income	1,913,448
Contributions	(1,801,027)
Total Activity in FY 2023	736,665
Net Pension Liability as of 2023	\$9,055,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 671000
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$166,164 Proportionate Share: 0.0000264

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$81,053	\$93,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,906	\$0
Net Difference Between Projected and Actual	21,356	0
Change of Assumptions	5,081	0
Changes in Proportion and Differences Between	4,983	41
Total	\$33,326	\$41

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,204
Total	\$23,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,610

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,368
2025	2,593
2026	14,416
2027	2,908
2028	0
Thereafter	0
Total	\$33,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$151,845	\$93,174	\$44,255

PERF Net Pension Liability - Unaudited
GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of 2022	\$81,053
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	466
- Net Difference Between Projected and Actual Investment	11,353
- Change of Assumptions	(2,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,778)
Pension Expense/Income	23,119
Contributions	(18,610)
Total Activity in FY 2023	12,121
Net Pension Liability as of 2023	\$93,174

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$3,521,852 Proportionate Share: 0.0005602

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,678,785	\$1,977,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,451	\$0
Net Difference Between Projected and Actual	453,164	0
Change of Assumptions	107,817	0
Changes in Proportion and Differences Between	83,122	32,518
Total	\$684,554	\$32,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$401,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,295
Total	\$418,659

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$393,776

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$234,469
2025	44,530
2026	311,313
2027	61,724
2028	0
Thereafter	0
Total	\$652,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,222,099	\$1,977,133	\$939,077

PERF Net Pension Liability - Unaudited
GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of 2022	\$1,678,785
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,635
- Net Difference Between Projected and Actual Investment	245,984
- Change of Assumptions	(47,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,588
Pension Expense/Income	418,659
Contributions	(393,776)
Total Activity in FY 2023	298,348
Net Pension Liability as of 2023	\$1,977,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 677001
 Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,278,297 Proportionate Share: 0.0002033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$585,667	\$717,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,680	\$0
Net Difference Between Projected and Actual	164,456	0
Change of Assumptions	39,127	0
Changes in Proportion and Differences Between	36,459	10,084
Total	\$254,722	\$10,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(720)
Total	\$144,937

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,170

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$82,384
2025	23,614
2026	116,241
2027	22,399
2028	0
Thereafter	0
Total	\$244,638

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,169,319	\$717,514	\$340,797

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of 2022	\$585,667
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,278
- Net Difference Between Projected and Actual Investment	92,179
- Change of Assumptions	(15,142)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,765
Pension Expense/Income	144,937
Contributions	(143,170)
Total Activity in FY 2023	131,847
Net Pension Liability as of 2023	\$717,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$54,465,166 Proportionate Share: 0.0086632

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,491,954	\$30,575,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$625,561	\$0
Net Difference Between Projected and Actual	7,007,948	0
Change of Assumptions	1,667,333	0
Changes in Proportion and Differences Between	155,013	634,409
Total	\$9,455,855	\$634,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,206,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(568,385)
Total	\$5,638,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,020,639

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,933,609
2025	340,073
2026	4,593,228
2027	954,536
2028	0
Thereafter	0
Total	\$8,821,446

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,828,069	\$30,575,326	\$14,522,329

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of 2022	\$27,491,954
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,291
- Net Difference Between Projected and Actual Investment	3,615,150
- Change of Assumptions	(880,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	593,194
Pension Expense/Income	5,638,493
Contributions	(6,020,639)
Total Activity in FY 2023	3,083,372
Net Pension Liability as of 2023	\$30,575,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$422,596 Proportionate Share: 0.0000672

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$247,260	\$237,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,852	\$0
Net Difference Between Projected and Actual	54,360	0
Change of Assumptions	12,933	0
Changes in Proportion and Differences Between	1,835	23,729
Total	\$73,980	\$23,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,659)
Total	\$40,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,100

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,543
2025	(3,756)
2026	31,061
2027	7,403
2028	0
Thereafter	0
Total	\$50,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$386,514	\$237,171	\$112,649

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of 2022	\$247,260
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	460
- Net Difference Between Projected and Actual Investment	23,845
- Change of Assumptions	(9,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,803)
Pension Expense/Income	40,487
Contributions	(47,100)
Total Activity in FY 2023	(10,089)
Net Pension Liability as of 2023	\$237,171

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$9,006,909 Proportionate Share: 0.0014326

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,654,741	\$5,056,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,447	\$0
Net Difference Between Projected and Actual	1,158,877	0
Change of Assumptions	275,720	0
Changes in Proportion and Differences Between	59,959	161,943
Total	\$1,598,003	\$161,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,026,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,292)
Total	\$986,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,008,737

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$493,685
2025	37,430
2026	747,097
2027	157,848
2028	0
Thereafter	0
Total	\$1,436,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,239,876	\$5,056,124	\$2,401,502

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of 2022	\$4,654,741
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,777
- Net Difference Between Projected and Actual Investment	584,433
- Change of Assumptions	(155,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,609)
Pension Expense/Income	986,115
Contributions	(1,008,737)
Total Activity in FY 2023	401,383
Net Pension Liability as of 2023	\$5,056,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$1,264,431 Proportionate Share: 0.0002011

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$620,674	\$709,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,521	\$0
Net Difference Between Projected and Actual	162,676	0
Change of Assumptions	38,704	0
Changes in Proportion and Differences Between	19,765	4,646
Total	\$235,666	\$4,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,822
Total	\$154,903

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,616

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,256
2025	15,264
2026	109,343
2027	22,157
2028	0
Thereafter	0
Total	\$231,020

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,156,666	\$709,749	\$337,109

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of 2022	\$620,674
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,498
- Net Difference Between Projected and Actual Investment	86,078
- Change of Assumptions	(18,808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,020
Pension Expense/Income	154,903
Contributions	(141,616)
Total Activity in FY 2023	89,075
Net Pension Liability as of 2023	\$709,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$2,006,245 Proportionate Share: 0.0003191

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,024,680	\$1,126,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,042	\$0
Net Difference Between Projected and Actual	258,131	0
Change of Assumptions	61,414	0
Changes in Proportion and Differences Between	17,803	18,827
Total	\$360,390	\$18,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,383
Total	\$232,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,202

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,537
2025	13,602
2026	167,265
2027	35,159
2028	0
Thereafter	0
Total	\$341,563

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,835,365	\$1,126,210	\$534,915

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of 2022	\$1,024,680
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,843
- Net Difference Between Projected and Actual Investment	131,675
- Change of Assumptions	(33,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,258)
Pension Expense/Income	232,007
Contributions	(220,202)
Total Activity in FY 2023	101,530
Net Pension Liability as of 2023	\$1,126,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$803,746 Proportionate Share: 0.0001278

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$436,806	\$451,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,228	\$0
Net Difference Between Projected and Actual	103,382	0
Change of Assumptions	24,597	0
Changes in Proportion and Differences Between	3,530	45,307
Total	\$140,737	\$45,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,234)
Total	\$81,330

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,992

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,412
2025	(7,770)
2026	63,706
2027	14,082
2028	0
Thereafter	0
Total	\$95,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$735,066	\$451,049	\$214,234

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of 2022	\$436,806
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,470
- Net Difference Between Projected and Actual Investment	49,476
- Change of Assumptions	(15,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,163)
Pension Expense/Income	81,330
Contributions	(89,992)
Total Activity in FY 2023	14,243
Net Pension Liability as of 2023	\$451,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,948,189 Proportionate Share: 0.0004689

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,518,255	\$1,654,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,859	\$0
Net Difference Between Projected and Actual	379,309	0
Change of Assumptions	90,245	0
Changes in Proportion and Differences Between	13,335	75,718
Total	\$516,748	\$75,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$335,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,302)
Total	\$277,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$330,197

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,063
2025	22,046
2026	245,256
2027	51,665
2028	0
Thereafter	0
Total	\$441,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,696,969	\$1,654,905	\$786,028

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of 2022	\$1,518,255
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,894
- Net Difference Between Projected and Actual Investment	191,940
- Change of Assumptions	(50,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,804
Pension Expense/Income	277,648
Contributions	(330,197)
Total Activity in FY 2023	136,650
Net Pension Liability as of 2023	\$1,654,905

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$3,255,256 Proportionate Share: 0.0005178

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,706,538	\$1,827,489

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,390	\$0
Net Difference Between Projected and Actual	418,865	0
Change of Assumptions	99,657	0
Changes in Proportion and Differences Between	26,677	76,648
Total	\$582,589	\$76,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,512)
Total	\$301,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$363,798

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$155,910
2025	26,381
2026	266,597
2027	57,053
2028	0
Thereafter	0
Total	\$505,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,978,227	\$1,827,489	\$868,001

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of 2022	\$1,706,538
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,081
- Net Difference Between Projected and Actual Investment	208,260
- Change of Assumptions	(58,474)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,409
Pension Expense/Income	301,473
Contributions	(363,798)
Total Activity in FY 2023	120,951
Net Pension Liability as of 2023	\$1,827,489

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,108,206 Proportionate Share: 0.0001763

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$585,036	\$622,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,730	\$0
Net Difference Between Projected and Actual	142,615	0
Change of Assumptions	33,931	0
Changes in Proportion and Differences Between	5,021	46,973
Total	\$194,297	\$46,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,313
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,276)
Total	\$100,037

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,119

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,848
2025	(4,221)
2026	90,271
2027	19,426
2028	0
Thereafter	0
Total	\$147,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,014,024	\$622,222	\$295,536

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of 2022	\$585,036
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,340
- Net Difference Between Projected and Actual Investment	70,415
- Change of Assumptions	(20,279)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,792
Pension Expense/Income	100,037
Contributions	(124,119)
Total Activity in FY 2023	37,186
Net Pension Liability as of 2023	\$622,222

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 691000
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$69,687 Proportionate Share: 0.0000111

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$35,954	\$39,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$802	\$0
Net Difference Between Projected and Actual	8,979	0
Change of Assumptions	2,136	0
Changes in Proportion and Differences Between	314	4,872
Total	\$12,231	\$4,872

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,714)
Total	\$3,239

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,805

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$313
2025	19
2026	5,804
2027	1,223
2028	0
Thereafter	0
Total	\$7,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$63,844	\$39,176	\$18,607

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of 2022	\$35,954
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	4,542
- Change of Assumptions	(1,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,278
Pension Expense/Income	3,239
Contributions	(7,805)
Total Activity in FY 2023	3,222
Net Pension Liability as of 2023	\$39,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$4,367,577 Proportionate Share: 0.0006947

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,260,036	\$2,451,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,164	\$0
Net Difference Between Projected and Actual	561,966	0
Change of Assumptions	133,703	0
Changes in Proportion and Differences Between	13,900	55,813
Total	\$759,733	\$55,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$497,728
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,626)
Total	\$473,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$483,652

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$236,599
2025	29,860
2026	360,917
2027	76,544
2028	0
Thereafter	0
Total	\$703,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,995,701	\$2,451,828	\$1,164,542

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of 2022	\$2,260,036
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,024
- Net Difference Between Projected and Actual Investment	283,054
- Change of Assumptions	(75,716)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,020)
Pension Expense/Income	473,102
Contributions	(483,652)
Total Activity in FY 2023	191,792
Net Pension Liability as of 2023	\$2,451,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$745,243 Proportionate Share: 0.0001185

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$406,844	\$418,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,557	\$0
Net Difference Between Projected and Actual	95,859	0
Change of Assumptions	22,807	0
Changes in Proportion and Differences Between	1,958	34,920
Total	\$129,181	\$34,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,894)
Total	\$68,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,491

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,593
2025	(6,149)
2026	57,760
2027	13,057
2028	0
Thereafter	0
Total	\$94,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$681,576	\$418,226	\$198,644

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of 2022	\$406,844
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,331
- Net Difference Between Projected and Actual Investment	45,650
- Change of Assumptions	(14,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,223)
Pension Expense/Income	68,007
Contributions	(77,491)
Total Activity in FY 2023	11,382
Net Pension Liability as of 2023	\$418,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$292,527 Proportionate Share: 0.0000465

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$144,761	\$164,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,358	\$0
Net Difference Between Projected and Actual	37,615	0
Change of Assumptions	8,949	0
Changes in Proportion and Differences Between	2,382	5,940
Total	\$52,304	\$5,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,438)
Total	\$31,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,763

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,665
2025	2,459
2026	25,118
2027	5,122
2028	0
Thereafter	0
Total	\$46,364

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$267,454	\$164,114	\$77,949

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of 2022	\$144,761
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	787
- Net Difference Between Projected and Actual Investment	19,750
- Change of Assumptions	(4,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,166
Pension Expense/Income	31,878
Contributions	(32,763)
Total Activity in FY 2023	19,353
Net Pension Liability as of 2023	\$164,114

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$8,600,088 Proportionate Share: 0.0013679

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,052,043	\$4,827,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,775	\$0
Net Difference Between Projected and Actual	1,106,539	0
Change of Assumptions	263,268	0
Changes in Proportion and Differences Between	190,185	2,337
Total	\$1,658,767	\$2,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$980,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,491
Total	\$1,038,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$963,210

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$587,449
2025	151,351
2026	766,912
2027	150,718
2028	0
Thereafter	0
Total	\$1,656,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,867,741	\$4,827,776	\$2,293,043

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of 2022	\$4,052,043
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,808
- Net Difference Between Projected and Actual Investment	606,474
- Change of Assumptions	(112,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	179,319
Pension Expense/Income	1,038,543
Contributions	(963,210)
Total Activity in FY 2023	775,733
Net Pension Liability as of 2023	\$4,827,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$967,373 Proportionate Share: 0.0001539

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$503,036	\$543,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,113	\$0
Net Difference Between Projected and Actual	124,495	0
Change of Assumptions	29,620	0
Changes in Proportion and Differences Between	7,876	10,097
Total	\$173,104	\$10,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,264
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	675
Total	\$110,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,346

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,982
2025	7,219
2026	79,848
2027	16,958
2028	0
Thereafter	0
Total	\$163,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$885,186	\$543,165	\$257,986

PERF Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of 2022	\$503,036
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,179
- Net Difference Between Projected and Actual Investment	62,415
- Change of Assumptions	(16,992)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,066)
Pension Expense/Income	110,939
Contributions	(108,346)
Total Activity in FY 2023	40,129
Net Pension Liability as of 2023	\$543,165

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,507,507 Proportionate Share: 0.0003988

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,284,556	\$1,407,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,797	\$0
Net Difference Between Projected and Actual	322,602	0
Change of Assumptions	76,754	0
Changes in Proportion and Differences Between	12,097	22,142
Total	\$440,250	\$22,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$285,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,697)
Total	\$276,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,836

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$144,950
2025	19,711
2026	209,505
2027	43,942
2028	0
Thereafter	0
Total	\$418,108

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,293,775	\$1,407,498	\$668,518

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of 2022	\$1,284,556
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,982
- Net Difference Between Projected and Actual Investment	164,074
- Change of Assumptions	(42,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32)
Pension Expense/Income	276,029
Contributions	(280,836)
Total Activity in FY 2023	122,942
Net Pension Liability as of 2023	\$1,407,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$9,622,346 Proportionate Share: 0.0015305

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,939,216	\$5,401,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,516	\$0
Net Difference Between Projected and Actual	1,238,072	0
Change of Assumptions	294,562	0
Changes in Proportion and Differences Between	59,847	76,118
Total	\$1,702,997	\$76,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,096,549
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,877
Total	\$1,137,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,071,279

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$578,055
2025	78,587
2026	801,603
2027	168,634
2028	0
Thereafter	0
Total	\$1,626,879

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,802,966	\$5,401,646	\$2,565,614

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of 2022	\$4,939,216
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,794
- Net Difference Between Projected and Actual Investment	628,520
- Change of Assumptions	(163,114)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91,917)
Pension Expense/Income	1,137,426
Contributions	(1,071,279)
Total Activity in FY 2023	462,430
Net Pension Liability as of 2023	\$5,401,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$4,379,469 Proportionate Share: 0.0006966

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,278,644	\$2,458,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,301	\$0
Net Difference Between Projected and Actual	563,503	0
Change of Assumptions	134,069	0
Changes in Proportion and Differences Between	40,060	59,669
Total	\$787,933	\$59,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$499,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(233)
Total	\$498,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$483,656

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$250,498
2025	41,040
2026	359,972
2027	76,754
2028	0
Thereafter	0
Total	\$728,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,006,630	\$2,458,534	\$1,167,727

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of 2022	\$2,278,644
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,831
- Net Difference Between Projected and Actual Investment	282,294
- Change of Assumptions	(77,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,361)
Pension Expense/Income	498,856
Contributions	(483,656)
Total Activity in FY 2023	179,890
Net Pension Liability as of 2023	\$2,458,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$4,980,385 Proportionate Share: 0.0007922

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,354,651	\$2,795,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,204	\$0
Net Difference Between Projected and Actual	640,837	0
Change of Assumptions	152,468	0
Changes in Proportion and Differences Between	93,774	44,866
Total	\$944,283	\$44,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$567,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,636
Total	\$579,219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$550,782

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$298,196
2025	72,129
2026	441,806
2027	87,286
2028	0
Thereafter	0
Total	\$899,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,556,491	\$2,795,938	\$1,327,984

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of 2022	\$2,354,651
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,384
- Net Difference Between Projected and Actual Investment	350,248
- Change of Assumptions	(65,718)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,936
Pension Expense/Income	579,219
Contributions	(550,782)
Total Activity in FY 2023	441,287
Net Pension Liability as of 2023	\$2,795,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$6,048,355 Proportionate Share: 0.0009621

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,092,332	\$3,395,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,472	\$0
Net Difference Between Projected and Actual	778,274	0
Change of Assumptions	185,167	0
Changes in Proportion and Differences Between	194,297	35,473
Total	\$1,227,210	\$35,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$689,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	143,900
Total	\$833,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$670,604

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$476,895
2025	103,729
2026	505,109
2027	106,004
2028	0
Thereafter	0
Total	\$1,191,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,533,704	\$3,395,572	\$1,612,791

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of 2022	\$3,092,332
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,551
- Net Difference Between Projected and Actual Investment	396,647
- Change of Assumptions	(101,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,191)
Pension Expense/Income	833,211
Contributions	(670,604)
Total Activity in FY 2023	303,240
Net Pension Liability as of 2023	\$3,395,572

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 779000
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$1,999,425 Proportionate Share: 0.0003180

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,020,895	\$1,122,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,962	\$0
Net Difference Between Projected and Actual	257,241	0
Change of Assumptions	61,203	0
Changes in Proportion and Differences Between	55,791	10,500
Total	\$397,197	\$10,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,325
Total	\$268,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,936

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$153,118
2025	31,015
2026	167,525
2027	35,039
2028	0
Thereafter	0
Total	\$386,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,829,038	\$1,122,328	\$533,071

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of 2022	\$1,020,895
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,831
- Net Difference Between Projected and Actual Investment	131,252
- Change of Assumptions	(33,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,480)
Pension Expense/Income	268,161
Contributions	(223,936)
Total Activity in FY 2023	101,433
Net Pension Liability as of 2023	\$1,122,328

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$4,330,122 Proportionate Share: 0.0006888

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,316,805	\$2,431,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,738	\$0
Net Difference Between Projected and Actual	557,193	0
Change of Assumptions	132,568	0
Changes in Proportion and Differences Between	51,576	172,421
Total	\$791,075	\$172,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$493,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,256)
Total	\$478,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$484,973

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$213,971
2025	(19,665)
2026	348,453
2027	75,895
2028	0
Thereafter	0
Total	\$618,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,961,766	\$2,431,005	\$1,154,652

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of 2022	\$2,316,805
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,590
- Net Difference Between Projected and Actual Investment	271,275
- Change of Assumptions	(82,111)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,826)
Pension Expense/Income	478,245
Contributions	(484,973)
Total Activity in FY 2023	114,200
Net Pension Liability as of 2023	\$2,431,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 781000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$7,276,159 Proportionate Share: 0.0011573

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,731,299	\$4,084,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,568	\$0
Net Difference Between Projected and Actual	936,178	0
Change of Assumptions	222,736	0
Changes in Proportion and Differences Between	609,892	46,520
Total	\$1,852,374	\$46,520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$829,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	423,740
Total	\$1,252,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$814,930

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$781,641
2025	289,212
2026	607,486
2027	127,515
2028	0
Thereafter	0
Total	\$1,805,854

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,656,435	\$4,084,498	\$1,940,010

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of 2022	\$3,731,299
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,299
- Net Difference Between Projected and Actual Investment	475,696
- Change of Assumptions	(123,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(454,758)
Pension Expense/Income	1,252,905
Contributions	(814,930)
Total Activity in FY 2023	353,199
Net Pension Liability as of 2023	\$4,084,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$8,607,907 Proportionate Share: 0.0013692

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,695,660	\$4,832,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,869	\$0
Net Difference Between Projected and Actual	1,107,591	0
Change of Assumptions	263,518	0
Changes in Proportion and Differences Between	382,231	48,956
Total	\$1,852,209	\$48,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$980,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	108,460
Total	\$1,089,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$954,623

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$634,213
2025	203,079
2026	815,099
2027	150,862
2028	0
Thereafter	0
Total	\$1,803,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,875,218	\$4,832,364	\$2,295,223

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of 2022	\$3,695,660
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,232
- Net Difference Between Projected and Actual Investment	651,507
- Change of Assumptions	(78,928)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	396,072
Pension Expense/Income	1,089,444
Contributions	(954,623)
Total Activity in FY 2023	1,136,704
Net Pension Liability as of 2023	\$4,832,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 782001
 Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$28,854 Proportionate Share: 0.0000046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,508	\$16,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$332	\$0
Net Difference Between Projected and Actual	3,721	0
Change of Assumptions	885	0
Changes in Proportion and Differences Between	440	3
Total	\$5,378	\$3

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	197
Total	\$3,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,232

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,985
2025	425
2026	2,458
2027	507
2028	0
Thereafter	0
Total	\$5,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,458	\$16,235	\$7,711

PERF Net Pension Liability - Unaudited
NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of 2022	\$14,508
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74
- Net Difference Between Projected and Actual Investment	1,931
- Change of Assumptions	(459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80)
Pension Expense/Income	3,493
Contributions	(3,232)
Total Activity in FY 2023	1,727
Net Pension Liability as of 2023	\$16,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$6,218,962 Proportionate Share: 0.0009892

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,066,155	\$3,491,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,429	\$0
Net Difference Between Projected and Actual	800,197	0
Change of Assumptions	190,383	0
Changes in Proportion and Differences Between	75,094	43,376
Total	\$1,137,103	\$43,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$708,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,974
Total	\$733,701

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,429

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$386,868
2025	62,549
2026	535,318
2027	108,992
2028	0
Thereafter	0
Total	\$1,093,727

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,689,575	\$3,491,217	\$1,658,220

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of 2022	\$3,066,155
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,973
- Net Difference Between Projected and Actual Investment	421,801
- Change of Assumptions	(93,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,748
Pension Expense/Income	733,701
Contributions	(692,429)
Total Activity in FY 2023	425,062
Net Pension Liability as of 2023	\$3,491,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$27,537,316 Proportionate Share: 0.0043801

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,447,940	\$15,458,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316,283	\$0
Net Difference Between Projected and Actual	3,543,207	0
Change of Assumptions	843,001	0
Changes in Proportion and Differences Between	754,071	8,284
Total	\$5,456,562	\$8,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,138,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	160,183
Total	\$3,298,370

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,077,167

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,011,401
2025	564,367
2026	2,389,897
2027	482,613
2028	0
Thereafter	0
Total	\$5,448,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,192,991	\$15,458,836	\$7,342,466

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of 2022	\$13,447,940
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,441
- Net Difference Between Projected and Actual Investment	1,883,589
- Change of Assumptions	(403,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	231,770
Pension Expense/Income	3,298,370
Contributions	(3,077,167)
Total Activity in FY 2023	2,010,896
Net Pension Liability as of 2023	\$15,458,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 793000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$34,595,177 Proportionate Share: 0.0055027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,663,116	\$19,420,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,345	\$0
Net Difference Between Projected and Actual	4,451,316	0
Change of Assumptions	1,059,058	0
Changes in Proportion and Differences Between	1,134,492	980,200
Total	\$7,042,211	\$980,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,942,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,339)
Total	\$3,901,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,798,683

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,175,688
2025	530,862
2026	2,749,157
2027	606,304
2028	0
Thereafter	0
Total	\$6,062,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,649,842	\$19,420,866	\$9,224,308

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of 2022	\$18,663,116
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,879
- Net Difference Between Projected and Actual Investment	2,148,090
- Change of Assumptions	(670,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(888,391)
Pension Expense/Income	3,901,152
Contributions	(3,798,683)
Total Activity in FY 2023	757,750
Net Pension Liability as of 2023	\$19,420,866

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 794000
 Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$369,265 Proportionate Share: 0.0000587

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$186,707	\$207,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,239	\$0
Net Difference Between Projected and Actual	47,484	0
Change of Assumptions	11,297	0
Changes in Proportion and Differences Between	1,738	4,775
Total	\$64,758	\$4,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,056
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,386)
Total	\$39,670

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,358

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,124
2025	2,228
2026	31,164
2027	6,467
2028	0
Thereafter	0
Total	\$59,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$337,624	\$207,172	\$98,400

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of 2022	\$186,707
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	923
- Net Difference Between Projected and Actual Investment	24,442
- Change of Assumptions	(6,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,792
Pension Expense/Income	39,670
Contributions	(41,358)
Total Activity in FY 2023	20,465
Net Pension Liability as of 2023	\$207,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$28,905,019 Proportionate Share: 0.0045976

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,703,480	\$16,226,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331,988	\$0
Net Difference Between Projected and Actual	3,719,150	0
Change of Assumptions	884,861	0
Changes in Proportion and Differences Between	523,487	201,165
Total	\$5,459,486	\$201,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,294,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,495
Total	\$3,298,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,205,128

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,877,550
2025	450,242
2026	2,423,953
2027	506,576
2028	0
Thereafter	0
Total	\$5,258,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,443,985	\$16,226,466	\$7,707,067

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of 2022	\$14,703,480
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,847
- Net Difference Between Projected and Actual Investment	1,904,585
- Change of Assumptions	(477,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,244)
Pension Expense/Income	3,298,514
Contributions	(3,205,128)
Total Activity in FY 2023	1,522,986
Net Pension Liability as of 2023	\$16,226,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 797000
 Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$2,496,620 Proportionate Share: 0.0003971

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,330,917	\$1,401,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,674	\$0
Net Difference Between Projected and Actual	321,227	0
Change of Assumptions	76,426	0
Changes in Proportion and Differences Between	21,431	50,033
Total	\$447,758	\$50,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,938
Total	\$292,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,621

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$136,469
2025	15,966
2026	201,539
2027	43,751
2028	0
Thereafter	0
Total	\$397,725

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,283,997	\$1,401,499	\$665,668

PERF Net Pension Liability - Unaudited
NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of 2022	\$1,330,917
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,037
- Net Difference Between Projected and Actual Investment	156,978
- Change of Assumptions	(46,899)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,359)
Pension Expense/Income	292,446
Contributions	(279,621)
Total Activity in FY 2023	70,582
Net Pension Liability as of 2023	\$1,401,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$731,573 Proportionate Share: 0.0001164

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$378,144	\$410,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,405	\$0
Net Difference Between Projected and Actual	94,160	0
Change of Assumptions	22,403	0
Changes in Proportion and Differences Between	0	13,279
Total	\$124,968	\$13,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,471)
Total	\$74,926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,123

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$36,613
2025	2,402
2026	59,848
2027	12,826
2028	0
Thereafter	0
Total	\$111,689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,497	\$410,814	\$195,124

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of 2022	\$378,144
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,689
- Net Difference Between Projected and Actual Investment	47,493
- Change of Assumptions	(12,637)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,678)
Pension Expense/Income	74,926
Contributions	(77,123)
Total Activity in FY 2023	32,670
Net Pension Liability as of 2023	\$410,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 799000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$35,143,354 Proportionate Share: 0.0055899

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,551,706	\$19,728,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$403,641	\$0
Net Difference Between Projected and Actual	4,521,854	0
Change of Assumptions	1,075,841	0
Changes in Proportion and Differences Between	423,240	31,689
Total	\$6,424,576	\$31,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,004,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	214,172
Total	\$4,219,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,917,100

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,275,120
2025	506,770
2026	2,995,086
2027	615,911
2028	0
Thereafter	0
Total	\$6,392,887

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,151,390	\$19,728,624	\$9,370,483

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of 2022	\$17,551,706
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,915
- Net Difference Between Projected and Actual Investment	2,355,788
- Change of Assumptions	(550,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,295)
Pension Expense/Income	4,219,139
Contributions	(3,917,100)
Total Activity in FY 2023	2,176,918
Net Pension Liability as of 2023	\$19,728,624

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,286,474 Proportionate Share: 0.0002046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$742,412	\$722,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,774	\$0
Net Difference Between Projected and Actual	165,508	0
Change of Assumptions	39,378	0
Changes in Proportion and Differences Between	10,769	61,046
Total	\$230,429	\$61,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,047)
Total	\$121,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,997

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$59,340
2025	(8,594)
2026	96,093
2027	22,544
2028	0
Thereafter	0
Total	\$169,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,176,796	\$722,102	\$342,976

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of 2022	\$742,412
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,588
- Net Difference Between Projected and Actual Investment	73,886
- Change of Assumptions	(29,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,914)
Pension Expense/Income	121,542
Contributions	(143,997)
Total Activity in FY 2023	(20,310)
Net Pension Liability as of 2023	\$722,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$2,920,146 Proportionate Share: 0.0004645

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,600,254	\$1,639,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,541	\$0
Net Difference Between Projected and Actual	375,749	0
Change of Assumptions	89,398	0
Changes in Proportion and Differences Between	23,394	76,104
Total	\$522,082	\$76,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,158)
Total	\$317,640

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,055

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$158,428
2025	6,559
2026	229,812
2027	51,179
2028	0
Thereafter	0
Total	\$445,978

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,671,662	\$1,639,376	\$778,652

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of 2022	\$1,600,254
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,120
- Net Difference Between Projected and Actual Investment	178,261
- Change of Assumptions	(58,884)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,960)
Pension Expense/Income	317,640
Contributions	(327,055)
Total Activity in FY 2023	39,122
Net Pension Liability as of 2023	\$1,639,376

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 804000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$19,776,545 Proportionate Share: 0.0031457

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,079,647	\$11,102,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,148	\$0
Net Difference Between Projected and Actual	2,544,660	0
Change of Assumptions	605,426	0
Changes in Proportion and Differences Between	239,789	93,431
Total	\$3,617,023	\$93,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,253,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	161,193
Total	\$2,414,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,206,492

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,276,529
2025	242,230
2026	1,658,231
2027	346,602
2028	0
Thereafter	0
Total	\$3,523,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,093,101	\$11,102,226	\$5,273,212

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of 2022	\$10,079,647
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,128
- Net Difference Between Projected and Actual Investment	1,300,725
- Change of Assumptions	(328,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,187)
Pension Expense/Income	2,414,976
Contributions	(2,206,492)
Total Activity in FY 2023	1,022,579
Net Pension Liability as of 2023	\$11,102,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$242,777 Proportionate Share: 0.0000386

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$135,615	\$136,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,787	\$0
Net Difference Between Projected and Actual	31,225	0
Change of Assumptions	7,429	0
Changes in Proportion and Differences Between	4,315	8,879
Total	\$45,756	\$8,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,432)
Total	\$22,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,191

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,701
2025	1,182
2026	18,741
2027	4,253
2028	0
Thereafter	0
Total	\$36,877

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$222,015	\$136,232	\$64,706

PERF Net Pension Liability - Unaudited
LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of 2022	\$135,615
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379
- Net Difference Between Projected and Actual Investment	14,489
- Change of Assumptions	(5,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,147)
Pension Expense/Income	22,224
Contributions	(27,191)
Total Activity in FY 2023	617
Net Pension Liability as of 2023	\$136,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$2,838,820 Proportionate Share: 0.0004515

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,441,932	\$1,593,494

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,602	\$0
Net Difference Between Projected and Actual	365,233	0
Change of Assumptions	86,896	0
Changes in Proportion and Differences Between	15,830	49,465
Total	\$500,561	\$49,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,571)
Total	\$291,913

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$315,435

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$151,840
2025	11,075
2026	238,434
2027	49,747
2028	0
Thereafter	0
Total	\$451,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,596,889	\$1,593,494	\$756,860

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of 2022	\$1,441,932
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,993
- Net Difference Between Projected and Actual Investment	187,283
- Change of Assumptions	(46,715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,523
Pension Expense/Income	291,913
Contributions	(315,435)
Total Activity in FY 2023	151,562
Net Pension Liability as of 2023	\$1,593,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 806001
 Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$64,500 Proportionate Share: 0.0000103

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$32,169	\$36,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744	\$0
Net Difference Between Projected and Actual	8,332	0
Change of Assumptions	1,982	0
Changes in Proportion and Differences Between	455	333
Total	\$11,513	\$333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,657)
Total	\$4,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,224

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,811
2025	689
2026	5,545
2027	1,135
2028	0
Thereafter	0
Total	\$11,180

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,242	\$36,352	\$17,266

PERF Net Pension Liability - Unaudited
CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of 2022	\$32,169
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172
- Net Difference Between Projected and Actual Investment	4,362
- Change of Assumptions	(999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,149
Pension Expense/Income	4,723
Contributions	(7,224)
Total Activity in FY 2023	4,183
Net Pension Liability as of 2023	\$36,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 806002
 Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$191,196 Proportionate Share: 0.0000304

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$101,238	\$107,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,195	\$0
Net Difference Between Projected and Actual	24,592	0
Change of Assumptions	5,851	0
Changes in Proportion and Differences Between	889	4,426
Total	\$33,527	\$4,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,557)
Total	\$20,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,414

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,501
2025	732
2026	15,519
2027	3,349
2028	0
Thereafter	0
Total	\$29,101

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,851	\$107,292	\$50,960

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of 2022	\$101,238
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	397
- Net Difference Between Projected and Actual Investment	12,098
- Change of Assumptions	(3,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,721)
Pension Expense/Income	20,224
Contributions	(21,414)
Total Activity in FY 2023	6,054
Net Pension Liability as of 2023	\$107,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$5,360,152 Proportionate Share: 0.0008526

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,911,933	\$3,009,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,565	\$0
Net Difference Between Projected and Actual	689,696	0
Change of Assumptions	164,093	0
Changes in Proportion and Differences Between	20,108	362,315
Total	\$935,462	\$362,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$610,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(235,952)
Total	\$374,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,499

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$129,859
2025	(74,910)
2026	424,256
2027	93,942
2028	0
Thereafter	0
Total	\$573,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,903,894	\$3,009,110	\$1,429,234

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of 2022	\$2,911,933
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,847
- Net Difference Between Projected and Actual Investment	330,333
- Change of Assumptions	(105,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,322
Pension Expense/Income	374,906
Contributions	(594,499)
Total Activity in FY 2023	97,177
Net Pension Liability as of 2023	\$3,009,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$935,979 Proportionate Share: 0.0001489

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$448,160	\$525,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,752	\$0
Net Difference Between Projected and Actual	120,450	0
Change of Assumptions	28,658	0
Changes in Proportion and Differences Between	58,136	189
Total	\$217,996	\$189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,682
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,092
Total	\$134,774

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,830

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$87,336
2025	31,551
2026	82,512
2027	16,408
2028	0
Thereafter	0
Total	\$217,807

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$856,427	\$525,518	\$249,605

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of 2022	\$448,160
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,792
- Net Difference Between Projected and Actual Investment	65,142
- Change of Assumptions	(12,869)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,651)
Pension Expense/Income	134,774
Contributions	(104,830)
Total Activity in FY 2023	77,358
Net Pension Liability as of 2023	\$525,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$8,350,052 Proportionate Share: 0.0013282

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,921,790	\$4,687,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,908	\$0
Net Difference Between Projected and Actual	1,074,425	0
Change of Assumptions	255,627	0
Changes in Proportion and Differences Between	242,973	28,821
Total	\$1,668,933	\$28,821

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$951,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	127,939
Total	\$1,079,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$935,204

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$608,825
2025	138,570
2026	746,373
2027	146,344
2028	0
Thereafter	0
Total	\$1,640,112

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,639,399	\$4,687,661	\$2,226,493

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of 2022	\$3,921,790
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,255
- Net Difference Between Projected and Actual Investment	590,435
- Change of Assumptions	(107,773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,610
Pension Expense/Income	1,079,548
Contributions	(935,204)
Total Activity in FY 2023	765,871
Net Pension Liability as of 2023	\$4,687,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 809001
 Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$679,042 Proportionate Share: 0.0001080

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$316,329	\$381,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,799	\$0
Net Difference Between Projected and Actual	87,365	0
Change of Assumptions	20,786	0
Changes in Proportion and Differences Between	24,086	8,790
Total	\$140,036	\$8,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,744
Total	\$80,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,053

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$42,376
2025	15,928
2026	61,042
2027	11,900
2028	0
Thereafter	0
Total	\$131,246

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$621,183	\$381,168	\$181,043

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of 2022	\$316,329
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,181
- Net Difference Between Projected and Actual Investment	48,327
- Change of Assumptions	(8,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,787
Pension Expense/Income	80,122
Contributions	(76,053)
Total Activity in FY 2023	64,839
Net Pension Liability as of 2023	\$381,168

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,387,327 Proportionate Share: 0.0005388

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,801,469	\$1,901,605

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,906	\$0
Net Difference Between Projected and Actual	435,853	0
Change of Assumptions	103,698	0
Changes in Proportion and Differences Between	14,191	63,105
Total	\$592,648	\$63,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$386,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,662)
Total	\$338,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,381

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$181,639
2025	14,490
2026	274,048
2027	59,366
2028	0
Thereafter	0
Total	\$529,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,099,012	\$1,901,605	\$903,203

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of 2022	\$1,801,469
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,911
- Net Difference Between Projected and Actual Investment	213,533
- Change of Assumptions	(63,229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,067)
Pension Expense/Income	338,369
Contributions	(379,381)
Total Activity in FY 2023	100,136
Net Pension Liability as of 2023	\$1,901,605

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$11,962,083 Proportionate Share: 0.0019027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,822,920	\$6,715,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,392	\$0
Net Difference Between Projected and Actual	1,539,157	0
Change of Assumptions	366,197	0
Changes in Proportion and Differences Between	208,050	12,301
Total	\$2,250,796	\$12,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,363,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	93,461
Total	\$1,456,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,339,076

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$799,825
2025	187,872
2026	1,041,153
2027	209,645
2028	0
Thereafter	0
Total	\$2,238,495

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,943,747	\$6,715,264	\$3,189,541

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of 2022	\$5,822,920
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,974
- Net Difference Between Projected and Actual Investment	820,547
- Change of Assumptions	(173,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,584
Pension Expense/Income	1,456,679
Contributions	(1,339,076)
Total Activity in FY 2023	892,344
Net Pension Liability as of 2023	\$6,715,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$10,868,580 Proportionate Share: 0.0017288

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,380,437	\$6,101,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,835	\$0
Net Difference Between Projected and Actual	1,398,483	0
Change of Assumptions	332,728	0
Changes in Proportion and Differences Between	130,891	5,477
Total	\$1,986,937	\$5,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,238,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144,435
Total	\$1,383,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,209,383

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$724,921
2025	133,604
2026	932,450
2027	190,485
2028	0
Thereafter	0
Total	\$1,981,460

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,943,527	\$6,101,513	\$2,898,029

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of 2022	\$5,380,437
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,276
- Net Difference Between Projected and Actual Investment	734,480
- Change of Assumptions	(165,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,524)
Pension Expense/Income	1,383,059
Contributions	(1,209,383)
Total Activity in FY 2023	721,076
Net Pension Liability as of 2023	\$6,101,513

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$9,341,741 Proportionate Share: 0.0014859

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,768,279	\$5,244,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,295	\$0
Net Difference Between Projected and Actual	1,201,994	0
Change of Assumptions	285,979	0
Changes in Proportion and Differences Between	49,445	61,693
Total	\$1,644,713	\$61,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,064,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,657
Total	\$1,112,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,038,992

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$557,890
2025	79,671
2026	781,737
2027	163,722
2028	0
Thereafter	0
Total	\$1,583,020

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,546,441	\$5,244,237	\$2,490,850

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of 2022	\$4,768,279
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,608
- Net Difference Between Projected and Actual Investment	613,538
- Change of Assumptions	(155,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,590)
Pension Expense/Income	1,112,252
Contributions	(1,038,992)
Total Activity in FY 2023	475,958
Net Pension Liability as of 2023	\$5,244,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$11,160,315 Proportionate Share: 0.0017752

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,735,243	\$6,265,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,185	\$0
Net Difference Between Projected and Actual	1,436,018	0
Change of Assumptions	341,658	0
Changes in Proportion and Differences Between	119,249	112,690
Total	\$2,025,110	\$112,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,271,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	86,086
Total	\$1,357,954

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,248,397

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$704,366
2025	82,520
2026	929,938
2027	195,596
2028	0
Thereafter	0
Total	\$1,912,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,210,406	\$6,265,274	\$2,975,810

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of 2022	\$5,735,243
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,324
- Net Difference Between Projected and Actual Investment	728,228
- Change of Assumptions	(189,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(144,299)
Pension Expense/Income	1,357,954
Contributions	(1,248,397)
Total Activity in FY 2023	530,031
Net Pension Liability as of 2023	\$6,265,274

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$9,792,631 Proportionate Share: 0.0015576

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,772,694	\$5,497,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,473	\$0
Net Difference Between Projected and Actual	1,259,994	0
Change of Assumptions	299,778	0
Changes in Proportion and Differences Between	207,860	4,468
Total	\$1,880,105	\$4,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,115,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105,312
Total	\$1,221,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,090,237

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$691,959
2025	161,611
2026	850,446
2027	171,621
2028	0
Thereafter	0
Total	\$1,875,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,958,837	\$5,497,291	\$2,611,042

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of 2022	\$4,772,694
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,707
- Net Difference Between Projected and Actual Investment	670,993
- Change of Assumptions	(142,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,324
Pension Expense/Income	1,221,278
Contributions	(1,090,237)
Total Activity in FY 2023	724,597
Net Pension Liability as of 2023	\$5,497,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 815001
 Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$197,250 Proportionate Share: 0.0000314

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$107,861	\$110,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,267	\$0
Net Difference Between Projected and Actual	25,400	0
Change of Assumptions	6,043	0
Changes in Proportion and Differences Between	5,544	5,545
Total	\$39,254	\$5,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(799)
Total	\$21,698

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,092

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,339
2025	2,336
2026	15,575
2027	3,459
2028	0
Thereafter	0
Total	\$33,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,603	\$110,821	\$52,637

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of 2022	\$107,861
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	351
- Net Difference Between Projected and Actual Investment	12,089
- Change of Assumptions	(3,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,135)
Pension Expense/Income	21,698
Contributions	(22,092)
Total Activity in FY 2023	2,960
Net Pension Liability as of 2023	\$110,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$1,155,993 Proportionate Share: 0.0001839

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$638,966	\$649,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,279	\$0
Net Difference Between Projected and Actual	148,763	0
Change of Assumptions	35,394	0
Changes in Proportion and Differences Between	36,152	34,059
Total	\$233,588	\$34,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,905
Total	\$148,663

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,393

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,723
2025	9,312
2026	90,231
2027	20,263
2028	0
Thereafter	0
Total	\$199,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,057,736	\$649,045	\$308,276

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of 2022	\$638,966
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,931
- Net Difference Between Projected and Actual Investment	69,908
- Change of Assumptions	(23,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,216)
Pension Expense/Income	148,663
Contributions	(129,393)
Total Activity in FY 2023	10,079
Net Pension Liability as of 2023	\$649,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$659,293 Proportionate Share: 0.0001049

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$346,606	\$370,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,575	\$0
Net Difference Between Projected and Actual	84,857	0
Change of Assumptions	20,189	0
Changes in Proportion and Differences Between	7,204	18,890
Total	\$119,825	\$18,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,542)
Total	\$72,615

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,667

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,595
2025	(102)
2026	53,883
2027	11,559
2028	0
Thereafter	0
Total	\$100,935

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,353	\$370,227	\$175,846

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of 2022	\$346,606
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,419
- Net Difference Between Projected and Actual Investment	42,082
- Change of Assumptions	(11,928)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,900)
Pension Expense/Income	72,615
Contributions	(73,667)
Total Activity in FY 2023	23,621
Net Pension Liability as of 2023	\$370,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 819000
 Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$28,182 Proportionate Share: 0.0000045

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,769	\$15,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325	\$0
Net Difference Between Projected and Actual	3,640	0
Change of Assumptions	866	0
Changes in Proportion and Differences Between	116	3,094
Total	\$4,947	\$3,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,637)
Total	\$1,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,156

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$117
2025	(947)
2026	2,188
2027	495
2028	0
Thereafter	0
Total	\$1,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,883	\$15,882	\$7,543

PERF Net Pension Liability - Unaudited
MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of 2022	\$15,769
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45
- Net Difference Between Projected and Actual Investment	1,694
- Change of Assumptions	(595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	538
Pension Expense/Income	1,587
Contributions	(3,156)
Total Activity in FY 2023	113
Net Pension Liability as of 2023	\$15,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 820000
 Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,287,543 Proportionate Share: 0.0002048

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$689,112	\$722,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,788	\$0
Net Difference Between Projected and Actual	165,669	0
Change of Assumptions	39,416	0
Changes in Proportion and Differences Between	5,266	32,308
Total	\$225,139	\$32,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,308)
Total	\$134,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,205

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,628
2025	5,069
2026	103,569
2027	22,565
2028	0
Thereafter	0
Total	\$192,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,177,947	\$722,808	\$343,311

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of 2022	\$689,112
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,549
- Net Difference Between Projected and Actual Investment	80,625
- Change of Assumptions	(24,438)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,259)
Pension Expense/Income	134,424
Contributions	(144,205)
Total Activity in FY 2023	33,696
Net Pension Liability as of 2023	\$722,808

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 821000
 Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$2,186,833 Proportionate Share: 0.0003478

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,075,457	\$1,227,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,114	\$0
Net Difference Between Projected and Actual	281,347	0
Change of Assumptions	66,938	0
Changes in Proportion and Differences Between	22,953	15,192
Total	\$396,352	\$15,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,413)
Total	\$243,773

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,807

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$135,904
2025	20,085
2026	186,850
2027	38,321
2028	0
Thereafter	0
Total	\$381,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,000,439	\$1,227,502	\$583,025

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of 2022	\$1,075,457
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,013
- Net Difference Between Projected and Actual Investment	148,624
- Change of Assumptions	(32,715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,157
Pension Expense/Income	243,773
Contributions	(233,807)
Total Activity in FY 2023	152,045
Net Pension Liability as of 2023	\$1,227,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 822000
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$2,320,642 Proportionate Share: 0.0003691

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,229,994	\$1,302,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,652	\$0
Net Difference Between Projected and Actual	298,577	0
Change of Assumptions	71,038	0
Changes in Proportion and Differences Between	5,149	42,268
Total	\$401,416	\$42,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$264,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,508
Total	\$284,955

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$248,573

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,223
2025	6,981
2026	186,275
2027	40,669
2028	0
Thereafter	0
Total	\$359,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,122,950	\$1,302,677	\$618,731

PERF Net Pension Liability - Unaudited
ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of 2022	\$1,229,994
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,807
- Net Difference Between Projected and Actual Investment	146,783
- Change of Assumptions	(42,936)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,353)
Pension Expense/Income	284,955
Contributions	(248,573)
Total Activity in FY 2023	72,683
Net Pension Liability as of 2023	\$1,302,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 824000
 Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,378,673 Proportionate Share: 0.0002193

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$691,320	\$773,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,835	\$0
Net Difference Between Projected and Actual	177,399	0
Change of Assumptions	42,207	0
Changes in Proportion and Differences Between	6,345	1,193
Total	\$241,786	\$1,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,380
Total	\$163,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,973

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,742
2025	15,219
2026	116,469
2027	24,163
2028	0
Thereafter	0
Total	\$240,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,261,346	\$773,983	\$367,618

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of 2022	\$691,320
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,557
- Net Difference Between Projected and Actual Investment	92,083
- Change of Assumptions	(21,852)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,653)
Pension Expense/Income	163,501
Contributions	(149,973)
Total Activity in FY 2023	82,663
Net Pension Liability as of 2023	\$773,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 825000
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$617,518 Proportionate Share: 0.0000982

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$317,275	\$346,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,091	\$0
Net Difference Between Projected and Actual	79,437	0
Change of Assumptions	18,900	0
Changes in Proportion and Differences Between	121,424	67,803
Total	\$226,852	\$67,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,625)
Total	\$53,732

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,162

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,334
2025	55,436
2026	51,459
2027	10,820
2028	0
Thereafter	0
Total	\$159,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$564,816	\$346,581	\$164,615

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of 2022	\$317,275
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,456
- Net Difference Between Projected and Actual Investment	40,282
- Change of Assumptions	(10,499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,497
Pension Expense/Income	53,732
Contributions	(69,162)
Total Activity in FY 2023	29,306
Net Pension Liability as of 2023	\$346,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,389,648 Proportionate Share: 0.0002210

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$753,766	\$779,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,958	\$0
Net Difference Between Projected and Actual	178,774	0
Change of Assumptions	42,534	0
Changes in Proportion and Differences Between	6,080	40,819
Total	\$243,346	\$40,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,637)
Total	\$139,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,641

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,287
2025	1,506
2026	110,384
2027	24,350
2028	0
Thereafter	0
Total	\$202,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,271,124	\$779,983	\$370,468

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of 2022	\$753,766
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,571
- Net Difference Between Projected and Actual Investment	85,751
- Change of Assumptions	(27,311)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,855)
Pension Expense/Income	139,702
Contributions	(155,641)
Total Activity in FY 2023	26,217
Net Pension Liability as of 2023	\$779,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,934,673 Proportionate Share: 0.0006259

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,962,945	\$2,209,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,196	\$0
Net Difference Between Projected and Actual	506,311	0
Change of Assumptions	120,462	0
Changes in Proportion and Differences Between	35,792	41,384
Total	\$707,761	\$41,384

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,122)
Total	\$405,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,616

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$232,267
2025	29,288
2026	335,858
2027	68,964
2028	0
Thereafter	0
Total	\$666,377

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,599,985	\$2,209,010	\$1,049,211

PERF Net Pension Liability - Unaudited
NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of 2022	\$1,962,945
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,333
- Net Difference Between Projected and Actual Investment	264,063
- Change of Assumptions	(61,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,400
Pension Expense/Income	405,313
Contributions	(439,616)
Total Activity in FY 2023	246,065
Net Pension Liability as of 2023	\$2,209,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$180,175 Proportionate Share: 0.0000287

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$98,715	\$101,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,072	\$0
Net Difference Between Projected and Actual	23,216	0
Change of Assumptions	5,524	0
Changes in Proportion and Differences Between	1,120	5,560
Total	\$31,932	\$5,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,288)
Total	\$19,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,180

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,552
2025	444
2026	14,214
2027	3,162
2028	0
Thereafter	0
Total	\$26,372

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$165,074	\$101,292	\$48,110

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of 2022	\$98,715
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	318
- Net Difference Between Projected and Actual Investment	11,034
- Change of Assumptions	(3,623)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,247)
Pension Expense/Income	19,275
Contributions	(20,180)
Total Activity in FY 2023	2,577
Net Pension Liability as of 2023	\$101,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$5,201,057 Proportionate Share: 0.0008273

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,516,443	\$2,919,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,739	\$0
Net Difference Between Projected and Actual	669,230	0
Change of Assumptions	159,223	0
Changes in Proportion and Differences Between	78,667	59,667
Total	\$966,859	\$59,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$592,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,906)
Total	\$543,825

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$579,357

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$281,994
2025	79,761
2026	454,283
2027	91,154
2028	0
Thereafter	0
Total	\$907,192

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,758,376	\$2,919,818	\$1,386,823

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of 2022	\$2,516,443
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,045
- Net Difference Between Projected and Actual Investment	358,674
- Change of Assumptions	(73,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,143
Pension Expense/Income	543,825
Contributions	(579,357)
Total Activity in FY 2023	403,375
Net Pension Liability as of 2023	\$2,919,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 829001

Submission Unit Name: RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT - 829001

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$263,687 Proportionate Share: 0.0000419

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$160,845	\$147,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,026	\$0
Net Difference Between Projected and Actual	33,894	0
Change of Assumptions	8,064	0
Changes in Proportion and Differences Between	19,107	16,037
Total	\$64,091	\$16,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,401
Total	\$37,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,385

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,930
2025	3,228
2026	18,280
2027	4,616
2028	0
Thereafter	0
Total	\$48,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$240,996	\$147,879	\$70,238

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of 2022	\$160,845
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170
- Net Difference Between Projected and Actual Investment	14,044
- Change of Assumptions	(6,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,376)
Pension Expense/Income	37,421
Contributions	(28,385)
Total Activity in FY 2023	(12,966)
Net Pension Liability as of 2023	\$147,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,804,202 Proportionate Share: 0.0002870

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$899,158	\$1,012,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,724	\$0
Net Difference Between Projected and Actual	232,164	0
Change of Assumptions	55,236	0
Changes in Proportion and Differences Between	28,873	466
Total	\$336,997	\$466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,257
Total	\$211,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,071

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,503
2025	25,187
2026	154,219
2027	31,622
2028	0
Thereafter	0
Total	\$336,531

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,650,736	\$1,012,919	\$481,105

PERF Net Pension Liability - Unaudited
SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of 2022	\$899,158
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,755
- Net Difference Between Projected and Actual Investment	121,198
- Change of Assumptions	(28,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,078
Pension Expense/Income	211,882
Contributions	(202,071)
Total Activity in FY 2023	113,761
Net Pension Liability as of 2023	\$1,012,919

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,851,427 Proportionate Share: 0.0002945

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$928,804	\$1,039,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,266	\$0
Net Difference Between Projected and Actual	238,231	0
Change of Assumptions	56,680	0
Changes in Proportion and Differences Between	14,300	5,871
Total	\$330,477	\$5,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,999
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,547
Total	\$215,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,360

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$116,061
2025	18,683
2026	157,412
2027	32,450
2028	0
Thereafter	0
Total	\$324,606

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,693,874	\$1,039,389	\$493,677

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of 2022	\$928,804
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,770
- Net Difference Between Projected and Actual Investment	123,607
- Change of Assumptions	(29,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,407
Pension Expense/Income	215,546
Contributions	(207,360)
Total Activity in FY 2023	110,585
Net Pension Liability as of 2023	\$1,039,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$22,577,534 Proportionate Share: 0.0035912

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,242,465	\$12,674,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$259,317	\$0
Net Difference Between Projected and Actual	2,905,040	0
Change of Assumptions	691,168	0
Changes in Proportion and Differences Between	147,352	105,202
Total	\$4,002,877	\$105,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,572,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,494)
Total	\$2,551,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,528,684

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,319,323
2025	251,746
2026	1,930,917
2027	395,689
2028	0
Thereafter	0
Total	\$3,897,675

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,655,481	\$12,674,544	\$6,020,014

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of 2022	\$11,242,465
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,646
- Net Difference Between Projected and Actual Investment	1,517,601
- Change of Assumptions	(350,578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	182,620
Pension Expense/Income	2,551,474
Contributions	(2,528,684)
Total Activity in FY 2023	1,432,079
Net Pension Liability as of 2023	\$12,674,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,397,103 Proportionate Share: 0.000222

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$680,912	\$784,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,045	\$0
Net Difference Between Projected and Actual	179,745	0
Change of Assumptions	42,765	0
Changes in Proportion and Differences Between	34,787	358
Total	\$273,342	\$358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,935
Total	\$184,133

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,476

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$103,257
2025	23,762
2026	121,482
2027	24,483
2028	0
Thereafter	0
Total	\$272,984

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,278,026	\$784,218	\$372,479

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of 2022	\$680,912
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,952
- Net Difference Between Projected and Actual Investment	95,713
- Change of Assumptions	(20,329)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,687)
Pension Expense/Income	184,133
Contributions	(156,476)
Total Activity in FY 2023	103,306
Net Pension Liability as of 2023	\$784,218

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,582,658 Proportionate Share: 0.0002517

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$668,612	\$888,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,175	\$0
Net Difference Between Projected and Actual	203,608	0
Change of Assumptions	48,443	0
Changes in Proportion and Differences Between	96,658	823
Total	\$366,884	\$823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,741
Total	\$199,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,253

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$134,619
2025	52,088
2026	151,622
2027	27,732
2028	0
Thereafter	0
Total	\$366,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,447,701	\$888,333	\$421,931

PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of 2022	\$668,612
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,300
- Net Difference Between Projected and Actual Investment	121,094
- Change of Assumptions	(13,512)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,017
Pension Expense/Income	199,075
Contributions	(177,253)
Total Activity in FY 2023	219,721
Net Pension Liability as of 2023	\$888,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 838000
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,667,155 Proportionate Share: 0.0002652

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$791,296	\$935,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,150	\$0
Net Difference Between Projected and Actual	214,529	0
Change of Assumptions	51,041	0
Changes in Proportion and Differences Between	40,818	16,114
Total	\$325,538	\$16,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,731
Total	\$194,737

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,721

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$110,725
2025	21,576
2026	147,902
2027	29,221
2028	0
Thereafter	0
Total	\$309,424

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,525,349	\$935,979	\$444,561

PERF Net Pension Liability - Unaudited
OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of 2022	\$791,296
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,096
- Net Difference Between Projected and Actual Investment	116,875
- Change of Assumptions	(22,282)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,978
Pension Expense/Income	194,737
Contributions	(186,721)
Total Activity in FY 2023	144,683
Net Pension Liability as of 2023	\$935,979

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$6,902,226 Proportionate Share: 0.0010979

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,582,122	\$3,874,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,278	\$0
Net Difference Between Projected and Actual	888,128	0
Change of Assumptions	211,304	0
Changes in Proportion and Differences Between	99,066	70,121
Total	\$1,277,776	\$70,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$786,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	121,618
Total	\$908,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$764,474

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$461,199
2025	56,493
2026	568,992
2027	120,971
2028	0
Thereafter	0
Total	\$1,207,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,314,784	\$3,874,856	\$1,840,436

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of 2022	\$3,582,122
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,657
- Net Difference Between Projected and Actual Investment	446,056
- Change of Assumptions	(120,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(192,108)
Pension Expense/Income	908,225
Contributions	(764,474)
Total Activity in FY 2023	292,734
Net Pension Liability as of 2023	\$3,874,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 840000
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$3,876,888 Proportionate Share: 0.0006167

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,233,228	\$2,176,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,531	\$0
Net Difference Between Projected and Actual	498,869	0
Change of Assumptions	118,691	0
Changes in Proportion and Differences Between	34,063	163,907
Total	\$696,154	\$163,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$441,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,480)
Total	\$404,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,020

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$193,143
2025	(18,571)
2026	289,725
2027	67,950
2028	0
Thereafter	0
Total	\$532,247

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,547,069	\$2,176,540	\$1,033,789

PERF Net Pension Liability - Unaudited
NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of 2022	\$2,233,228
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,868
- Net Difference Between Projected and Actual Investment	223,265
- Change of Assumptions	(88,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,921)
Pension Expense/Income	404,364
Contributions	(431,020)
Total Activity in FY 2023	(56,688)
Net Pension Liability as of 2023	\$2,176,540

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$8,744,638 Proportionate Share: 0.0013909

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,456,995	\$4,908,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,436	\$0
Net Difference Between Projected and Actual	1,125,145	0
Change of Assumptions	267,695	0
Changes in Proportion and Differences Between	92,375	43,163
Total	\$1,585,651	\$43,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$996,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	86,415
Total	\$1,082,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$977,024

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$573,241
2025	82,564
2026	733,429
2027	153,254
2028	0
Thereafter	0
Total	\$1,542,488

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,000,030	\$4,908,951	\$2,331,599

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of 2022	\$4,456,995
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,278
- Net Difference Between Projected and Actual Investment	575,105
- Change of Assumptions	(145,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,051)
Pension Expense/Income	1,082,946
Contributions	(977,024)
Total Activity in FY 2023	451,956
Net Pension Liability as of 2023	\$4,908,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$10,456,421 Proportionate Share: 0.0016632

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,177,331	\$5,869,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,098	\$0
Net Difference Between Projected and Actual	1,345,417	0
Change of Assumptions	320,102	0
Changes in Proportion and Differences Between	91,891	4,505
Total	\$1,877,508	\$4,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,191,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,269
Total	\$1,222,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,159,294

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$661,738
2025	131,833
2026	896,177
2027	183,255
2028	0
Thereafter	0
Total	\$1,873,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,566,216	\$5,869,988	\$2,788,062

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of 2022	\$5,177,331
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,146
- Net Difference Between Projected and Actual Investment	706,480
- Change of Assumptions	(159,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,070
Pension Expense/Income	1,222,893
Contributions	(1,159,294)
Total Activity in FY 2023	692,657
Net Pension Liability as of 2023	\$5,869,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 843000
 Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$594,920 Proportionate Share: 0.0000946

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$298,037	\$333,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,831	\$0
Net Difference Between Projected and Actual	76,525	0
Change of Assumptions	18,207	0
Changes in Proportion and Differences Between	2,719	6,825
Total	\$104,282	\$6,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,779)
Total	\$63,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,495

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,918
2025	5,530
2026	50,587
2027	10,422
2028	0
Thereafter	0
Total	\$97,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$544,110	\$333,875	\$158,580

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of 2022	\$298,037
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,537
- Net Difference Between Projected and Actual Investment	39,744
- Change of Assumptions	(9,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,463
Pension Expense/Income	63,999
Contributions	(66,495)
Total Activity in FY 2023	35,838
Net Pension Liability as of 2023	\$333,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,424,088 Proportionate Share: 0.0002265

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$658,205	\$799,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,355	\$0
Net Difference Between Projected and Actual	183,223	0
Change of Assumptions	43,593	0
Changes in Proportion and Differences Between	35,969	7,884
Total	\$279,140	\$7,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,662
Total	\$171,941

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,008

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,187
2025	24,652
2026	128,460
2027	24,957
2028	0
Thereafter	0
Total	\$271,256

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,302,759	\$799,394	\$379,687

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of 2022	\$658,205
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,665
- Net Difference Between Projected and Actual Investment	101,994
- Change of Assumptions	(17,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,995
Pension Expense/Income	171,941
Contributions	(158,008)
Total Activity in FY 2023	141,189
Net Pension Liability as of 2023	\$799,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$1,776,205 Proportionate Share: 0.0002825

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$905,781	\$997,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,399	\$0
Net Difference Between Projected and Actual	228,524	0
Change of Assumptions	54,370	0
Changes in Proportion and Differences Between	10,574	20,248
Total	\$313,867	\$20,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,143
Total	\$206,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,970

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$102,338
2025	11,524
2026	148,629
2027	31,128
2028	0
Thereafter	0
Total	\$293,619

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,624,853	\$997,037	\$473,562

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of 2022	\$905,781
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,312
- Net Difference Between Projected and Actual Investment	116,741
- Change of Assumptions	(29,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,810)
Pension Expense/Income	206,544
Contributions	(196,970)
Total Activity in FY 2023	91,256
Net Pension Liability as of 2023	\$997,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,535,894 Proportionate Share: 0.0004034

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,325,240	\$1,423,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,129	\$0
Net Difference Between Projected and Actual	326,324	0
Change of Assumptions	77,639	0
Changes in Proportion and Differences Between	0	241,913
Total	\$433,092	\$241,913

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(166,195)
Total	\$122,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,012

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,212
2025	(57,440)
2026	180,959
2027	44,448
2028	0
Thereafter	0
Total	\$191,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,320,233	\$1,423,733	\$676,229

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of 2022	\$1,325,240
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,592
- Net Difference Between Projected and Actual Investment	162,775
- Change of Assumptions	(45,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,529)
Pension Expense/Income	122,827
Contributions	(130,012)
Total Activity in FY 2023	98,493
Net Pension Liability as of 2023	\$1,423,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$9,022,881 Proportionate Share: 0.0014352

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,642,205	\$5,065,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,634	\$0
Net Difference Between Projected and Actual	1,160,981	0
Change of Assumptions	276,221	0
Changes in Proportion and Differences Between	452,160	624,280
Total	\$1,992,996	\$624,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,028,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,983
Total	\$1,078,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$993,540

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$570,507
2025	28,228
2026	611,846
2027	158,135
2028	0
Thereafter	0
Total	\$1,368,716

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,254,830	\$5,065,300	\$2,405,860

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of 2022	\$5,642,205
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,426
- Net Difference Between Projected and Actual Investment	464,673
- Change of Assumptions	(246,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(883,121)
Pension Expense/Income	1,078,253
Contributions	(993,540)
Total Activity in FY 2023	(576,905)
Net Pension Liability as of 2023	\$5,065,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$9,412,473 Proportionate Share: 0.0014972

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,932,278	\$5,284,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,111	\$0
Net Difference Between Projected and Actual	1,211,134	0
Change of Assumptions	288,153	0
Changes in Proportion and Differences Between	98,235	136,201
Total	\$1,705,633	\$136,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,072,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,431
Total	\$1,118,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,049,767

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$580,839
2025	52,865
2026	770,764
2027	164,964
2028	0
Thereafter	0
Total	\$1,569,432

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,611,435	\$5,284,119	\$2,509,792

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of 2022	\$4,932,278
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,511
- Net Difference Between Projected and Actual Investment	602,439
- Change of Assumptions	(168,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170,584)
Pension Expense/Income	1,118,122
Contributions	(1,049,767)
Total Activity in FY 2023	351,841
Net Pension Liability as of 2023	\$5,284,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$130,532 Proportionate Share: 0.0000208

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$43,207	\$73,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,502	\$0
Net Difference Between Projected and Actual	16,826	0
Change of Assumptions	4,003	0
Changes in Proportion and Differences Between	12,962	8,914
Total	\$35,293	\$8,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,668)
Total	\$7,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,620

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,346
2025	5,572
2026	14,169
2027	2,292
2028	0
Thereafter	0
Total	\$26,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,635	\$73,410	\$34,868

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of 2022	\$43,207
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	734
- Net Difference Between Projected and Actual Investment	11,494
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,361
Pension Expense/Income	7,234
Contributions	(14,620)
Total Activity in FY 2023	30,203
Net Pension Liability as of 2023	\$73,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 851000
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$10,621,342 Proportionate Share: 0.0016894

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,994,093	\$5,962,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,990	\$0
Net Difference Between Projected and Actual	1,366,611	0
Change of Assumptions	325,145	0
Changes in Proportion and Differences Between	538,443	381,930
Total	\$2,352,189	\$381,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,210,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(372,791)
Total	\$837,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,174,547

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$519,241
2025	318,985
2026	945,890
2027	186,143
2028	0
Thereafter	0
Total	\$1,970,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,716,911	\$5,962,457	\$2,831,982

PERF Net Pension Liability - Unaudited
CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of 2022	\$4,994,093
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,292
- Net Difference Between Projected and Actual Investment	750,287
- Change of Assumptions	(137,616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	659,343
Pension Expense/Income	837,605
Contributions	(1,174,547)
Total Activity in FY 2023	968,364
Net Pension Liability as of 2023	\$5,962,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$909,072 Proportionate Share: 0.0001446

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$420,090	\$510,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,441	\$0
Net Difference Between Projected and Actual	116,972	0
Change of Assumptions	27,830	0
Changes in Proportion and Differences Between	37,444	8,905
Total	\$192,687	\$8,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,394
Total	\$110,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,816

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$62,224
2025	23,432
2026	82,194
2027	15,932
2028	0
Thereafter	0
Total	\$183,782

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$831,695	\$510,342	\$242,396

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of 2022	\$420,090
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,980
- Net Difference Between Projected and Actual Investment	65,128
- Change of Assumptions	(11,096)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,061
Pension Expense/Income	110,995
Contributions	(101,816)
Total Activity in FY 2023	90,252
Net Pension Liability as of 2023	\$510,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 854000
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,521,923 Proportionate Share: 0.0004011

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,172,910	\$1,415,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,963	\$0
Net Difference Between Projected and Actual	324,463	0
Change of Assumptions	77,196	0
Changes in Proportion and Differences Between	61,073	36,856
Total	\$491,695	\$36,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$287,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,037)
Total	\$277,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,810

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$150,444
2025	33,357
2026	226,844
2027	44,194
2028	0
Thereafter	0
Total	\$454,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,307,004	\$1,415,616	\$672,374

PERF Net Pension Liability - Unaudited
RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of 2022	\$1,172,910
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,132
- Net Difference Between Projected and Actual Investment	179,713
- Change of Assumptions	(31,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,822
Pension Expense/Income	277,337
Contributions	(281,810)
Total Activity in FY 2023	242,706
Net Pension Liability as of 2023	\$1,415,616

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$983,610 Proportionate Share: 0.0001565

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$522,905	\$552,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,301	\$0
Net Difference Between Projected and Actual	126,598	0
Change of Assumptions	30,120	0
Changes in Proportion and Differences Between	47,282	16,539
Total	\$215,301	\$16,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,948
Total	\$132,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,164

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,619
2025	22,256
2026	79,643
2027	17,244
2028	0
Thereafter	0
Total	\$198,762

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$900,140	\$552,341	\$262,345

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of 2022	\$522,905
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,014
- Net Difference Between Projected and Actual Investment	62,066
- Change of Assumptions	(18,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,222)
Pension Expense/Income	132,075
Contributions	(110,164)
Total Activity in FY 2023	29,436
Net Pension Liability as of 2023	\$552,341

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$389,501 Proportionate Share: 0.0000620

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$206,261	\$218,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,477	\$0
Net Difference Between Projected and Actual	50,154	0
Change of Assumptions	11,933	0
Changes in Proportion and Differences Between	2,964	6,438
Total	\$69,528	\$6,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,168)
Total	\$43,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,624

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,930
2025	2,655
2026	31,673
2027	6,832
2028	0
Thereafter	0
Total	\$63,090

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$356,605	\$218,819	\$103,932

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of 2022	\$206,261
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	813
- Net Difference Between Projected and Actual Investment	24,699
- Change of Assumptions	(7,179)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,404)
Pension Expense/Income	43,253
Contributions	(43,624)
Total Activity in FY 2023	12,558
Net Pension Liability as of 2023	\$218,819

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$7,904,576 Proportionate Share: 0.0012573

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,052,990	\$4,437,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,788	\$0
Net Difference Between Projected and Actual	1,017,071	0
Change of Assumptions	241,982	0
Changes in Proportion and Differences Between	24,824	113,670
Total	\$1,374,665	\$113,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$900,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,159)
Total	\$846,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$875,545

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$416,798
2025	47,336
2026	658,331
2027	138,530
2028	0
Thereafter	0
Total	\$1,260,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,231,604	\$4,437,432	\$2,107,642

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of 2022	\$4,052,990
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,805
- Net Difference Between Projected and Actual Investment	516,889
- Change of Assumptions	(133,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,216
Pension Expense/Income	846,652
Contributions	(875,545)
Total Activity in FY 2023	384,442
Net Pension Liability as of 2023	\$4,437,432

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$8,711,995 Proportionate Share: 0.0013857

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,332,419	\$4,890,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,060	\$0
Net Difference Between Projected and Actual	1,120,938	0
Change of Assumptions	266,694	0
Changes in Proportion and Differences Between	88,304	62,524
Total	\$1,575,996	\$62,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$992,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,705)
Total	\$978,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$962,802

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$541,150
2025	76,117
2026	743,526
2027	152,679
2028	0
Thereafter	0
Total	\$1,513,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,970,121	\$4,890,598	\$2,322,882

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of 2022	\$4,332,419
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,114
- Net Difference Between Projected and Actual Investment	586,272
- Change of Assumptions	(134,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,251
Pension Expense/Income	978,100
Contributions	(962,802)
Total Activity in FY 2023	558,179
Net Pension Liability as of 2023	\$4,890,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 859000
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,608,306 Proportionate Share: 0.0002558

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$816,527	\$902,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,471	\$0
Net Difference Between Projected and Actual	206,925	0
Change of Assumptions	49,232	0
Changes in Proportion and Differences Between	12,411	5,875
Total	\$287,039	\$5,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,272
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,263
Total	\$189,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,131

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,401
2025	16,183
2026	135,396
2027	28,184
2028	0
Thereafter	0
Total	\$281,164

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,471,283	\$902,804	\$428,804

PERF Net Pension Liability - Unaudited
MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of 2022	\$816,527
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,969
- Net Difference Between Projected and Actual Investment	106,157
- Change of Assumptions	(26,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,824)
Pension Expense/Income	189,535
Contributions	(180,131)
Total Activity in FY 2023	86,277
Net Pension Liability as of 2023	\$902,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 860000
 Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$763,410 Proportionate Share: 0.0001214

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$392,021	\$428,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,766	\$0
Net Difference Between Projected and Actual	98,204	0
Change of Assumptions	23,365	0
Changes in Proportion and Differences Between	7,281	5,290
Total	\$137,616	\$5,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,657)
Total	\$79,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,502

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$47,946
2025	7,360
2026	63,644
2027	13,376
2028	0
Thereafter	0
Total	\$132,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$698,256	\$428,461	\$203,506

PERF Net Pension Liability - Unaudited
COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of 2022	\$392,021
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,804
- Net Difference Between Projected and Actual Investment	49,824
- Change of Assumptions	(12,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,952
Pension Expense/Income	79,322
Contributions	(85,502)
Total Activity in FY 2023	36,440
Net Pension Liability as of 2023	\$428,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,676,598 Proportionate Share: 0.0004257

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,309,471	\$1,502,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,739	\$0
Net Difference Between Projected and Actual	344,363	0
Change of Assumptions	81,931	0
Changes in Proportion and Differences Between	42,886	690
Total	\$499,919	\$690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$304,999
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,013
Total	\$319,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$299,488

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$181,027
2025	39,287
2026	232,010
2027	46,905
2028	0
Thereafter	0
Total	\$499,229

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,448,496	\$1,502,437	\$713,611

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of 2022	\$1,309,471
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,482
- Net Difference Between Projected and Actual Investment	182,760
- Change of Assumptions	(39,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,606
Pension Expense/Income	319,012
Contributions	(299,488)
Total Activity in FY 2023	192,966
Net Pension Liability as of 2023	\$1,502,437

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$35,037,733 Proportionate Share: 0.0055731

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,380,848	\$19,669,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$402,428	\$0
Net Difference Between Projected and Actual	4,508,264	0
Change of Assumptions	1,072,608	0
Changes in Proportion and Differences Between	84,410	1,027,393
Total	\$6,067,710	\$1,027,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,992,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(406,535)
Total	\$3,586,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,513,406

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,679,464
2025	(49,170)
2026	2,795,963
2027	614,060
2028	0
Thereafter	0
Total	\$5,040,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,054,762	\$19,669,331	\$9,342,321

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of 2022	\$18,380,848
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,976
- Net Difference Between Projected and Actual Investment	2,239,873
- Change of Assumptions	(630,592)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(469,763)
Pension Expense/Income	3,586,395
Contributions	(3,513,406)
Total Activity in FY 2023	1,288,483
Net Pension Liability as of 2023	\$19,669,331

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 864000
 Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$4,898,031 Proportionate Share: 0.0007791

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,764,018	\$2,749,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,258	\$0
Net Difference Between Projected and Actual	630,240	0
Change of Assumptions	149,947	0
Changes in Proportion and Differences Between	52,512	269,262
Total	\$888,957	\$269,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$558,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(95,686)
Total	\$462,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,518

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$209,116
2025	(49,816)
2026	374,551
2027	85,844
2028	0
Thereafter	0
Total	\$619,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,481,144	\$2,749,704	\$1,306,024

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of 2022	\$2,764,018
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,168
- Net Difference Between Projected and Actual Investment	289,131
- Change of Assumptions	(106,171)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(118,436)
Pension Expense/Income	462,512
Contributions	(548,518)
Total Activity in FY 2023	(14,314)
Net Pension Liability as of 2023	\$2,749,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$3,355,392 Proportionate Share: 0.0005337

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,630,216	\$1,883,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,538	\$0
Net Difference Between Projected and Actual	431,728	0
Change of Assumptions	102,717	0
Changes in Proportion and Differences Between	50,473	12,970
Total	\$623,456	\$12,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64
Total	\$382,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,704

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$215,851
2025	43,353
2026	292,477
2027	58,805
2028	0
Thereafter	0
Total	\$610,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,069,679	\$1,883,606	\$894,654

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of 2022	\$1,630,216
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,585
- Net Difference Between Projected and Actual Investment	230,542
- Change of Assumptions	(48,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,868
Pension Expense/Income	382,441
Contributions	(375,704)
Total Activity in FY 2023	253,390
Net Pension Liability as of 2023	\$1,883,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$2,690,887 Proportionate Share: 0.0004280

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,421,117	\$1,510,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,905	\$0
Net Difference Between Projected and Actual	346,223	0
Change of Assumptions	82,374	0
Changes in Proportion and Differences Between	60,829	42,171
Total	\$520,331	\$42,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$306,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,729
Total	\$365,376

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$297,399

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$198,267
2025	14,398
2026	218,335
2027	47,160
2028	0
Thereafter	0
Total	\$478,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,461,725	\$1,510,555	\$717,467

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of 2022	\$1,421,117
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,666
- Net Difference Between Projected and Actual Investment	170,842
- Change of Assumptions	(49,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,738)
Pension Expense/Income	365,376
Contributions	(297,399)
Total Activity in FY 2023	89,438
Net Pension Liability as of 2023	\$1,510,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$21,159,842 Proportionate Share: 0.0033657

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,505,730	\$11,878,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,034	\$0
Net Difference Between Projected and Actual	2,722,626	0
Change of Assumptions	647,768	0
Changes in Proportion and Differences Between	111,286	338,609
Total	\$3,724,714	\$338,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,411,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(311,810)
Total	\$2,099,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,327,377

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,092,955
2025	116,009
2026	1,806,298
2027	370,843
2028	0
Thereafter	0
Total	\$3,386,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,358,474	\$11,878,679	\$5,642,003

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of 2022	\$10,505,730
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,448
- Net Difference Between Projected and Actual Investment	1,426,108
- Change of Assumptions	(325,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	443,885
Pension Expense/Income	2,099,596
Contributions	(2,327,377)
Total Activity in FY 2023	1,372,949
Net Pension Liability as of 2023	\$11,878,679

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 867001
 Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$690,351 Proportionate Share: 0.0001098

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$330,837	\$387,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,929	\$0
Net Difference Between Projected and Actual	88,821	0
Change of Assumptions	21,132	0
Changes in Proportion and Differences Between	12,018	10,720
Total	\$129,900	\$10,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,363)
Total	\$77,305

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,319

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,720
2025	6,564
2026	60,797
2027	12,099
2028	0
Thereafter	0
Total	\$119,180

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$631,536	\$387,521	\$184,060

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of 2022	\$330,837
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,053
- Net Difference Between Projected and Actual Investment	47,992
- Change of Assumptions	(9,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,177
Pension Expense/Income	77,305
Contributions	(77,319)
Total Activity in FY 2023	56,684
Net Pension Liability as of 2023	\$387,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 867999
 Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$13,242,304 Proportionate Share: 0.0021063

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,987,946	\$7,433,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,094	\$0
Net Difference Between Projected and Actual	1,703,856	0
Change of Assumptions	405,382	0
Changes in Proportion and Differences Between	68,835	366,777
Total	\$2,330,167	\$366,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,509,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,892)
Total	\$1,463,198

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,476,670

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$650,461
2025	3,246
2026	1,077,603
2027	232,080
2028	0
Thereafter	0
Total	\$1,963,390

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,114,791	\$7,433,836	\$3,530,841

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of 2022	\$6,987,946
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,985
- Net Difference Between Projected and Actual Investment	841,469
- Change of Assumptions	(242,132)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167,960)
Pension Expense/Income	1,463,198
Contributions	(1,476,670)
Total Activity in FY 2023	445,890
Net Pension Liability as of 2023	\$7,433,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,754,156 Proportionate Share: 0.0002790

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$981,157	\$984,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,146	\$0
Net Difference Between Projected and Actual	225,692	0
Change of Assumptions	53,697	0
Changes in Proportion and Differences Between	11,185	69,664
Total	\$310,720	\$69,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,387)
Total	\$176,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,695

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$75,843
2025	(351)
2026	134,824
2027	30,740
2028	0
Thereafter	0
Total	\$241,056

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,604,722	\$984,684	\$467,694

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of 2022	\$981,157
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,720
- Net Difference Between Projected and Actual Investment	104,607
- Change of Assumptions	(37,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,393)
Pension Expense/Income	176,507
Contributions	(193,695)
Total Activity in FY 2023	3,527
Net Pension Liability as of 2023	\$984,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$8,288,978 Proportionate Share: 0.0013184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,203,112	\$4,653,074

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,200	\$0
Net Difference Between Projected and Actual	1,066,497	0
Change of Assumptions	253,741	0
Changes in Proportion and Differences Between	26,731	80,067
Total	\$1,442,169	\$80,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$944,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,746)
Total	\$905,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$920,388

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$461,594
2025	58,121
2026	697,124
2027	145,263
2028	0
Thereafter	0
Total	\$1,362,102

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,583,032	\$4,653,074	\$2,210,065

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of 2022	\$4,203,112
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,551
- Net Difference Between Projected and Actual Investment	547,788
- Change of Assumptions	(135,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,897
Pension Expense/Income	905,841
Contributions	(920,388)
Total Activity in FY 2023	449,962
Net Pension Liability as of 2023	\$4,653,074

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 871000
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$2,122,040 Proportionate Share: 0.0003375

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,240,402	\$1,191,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,371	\$0
Net Difference Between Projected and Actual	273,015	0
Change of Assumptions	64,956	0
Changes in Proportion and Differences Between	73,507	98,524
Total	\$435,849	\$98,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,747
Total	\$261,554

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,660

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$137,522
2025	6,228
2026	156,388
2027	37,187
2028	0
Thereafter	0
Total	\$337,325

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,941,196	\$1,191,150	\$565,759

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of 2022	\$1,240,402
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,340
- Net Difference Between Projected and Actual Investment	119,936
- Change of Assumptions	(49,981)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145,441)
Pension Expense/Income	261,554
Contributions	(237,660)
Total Activity in FY 2023	(49,252)
Net Pension Liability as of 2023	\$1,191,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$284,894 Proportionate Share: 0.0000453

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$183,868	\$159,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,271	\$0
Net Difference Between Projected and Actual	36,645	0
Change of Assumptions	8,719	0
Changes in Proportion and Differences Between	897	38,878
Total	\$49,532	\$38,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,100)
Total	(\$1,644)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,908

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,157)
2025	(11,803)
2026	18,621
2027	4,993
2028	0
Thereafter	0
Total	\$10,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$260,552	\$159,879	\$75,937

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of 2022	\$183,868
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5
- Net Difference Between Projected and Actual Investment	13,954
- Change of Assumptions	(8,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,922
Pension Expense/Income	(1,644)
Contributions	(31,908)
Total Activity in FY 2023	(23,989)
Net Pension Liability as of 2023	\$159,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$10,976,298 Proportionate Share: 0.0017459

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,951,201	\$6,161,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,070	\$0
Net Difference Between Projected and Actual	1,412,316	0
Change of Assumptions	336,019	0
Changes in Proportion and Differences Between	346,833	59,754
Total	\$2,221,238	\$59,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,250,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	122,801
Total	\$1,373,677

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,207,646

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$757,039
2025	207,015
2026	1,005,061
2027	192,369
2028	0
Thereafter	0
Total	\$2,161,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,041,881	\$6,161,864	\$2,926,694

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of 2022	\$4,951,201
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,134
- Net Difference Between Projected and Actual Investment	801,285
- Change of Assumptions	(122,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	327,980
Pension Expense/Income	1,373,677
Contributions	(1,207,646)
Total Activity in FY 2023	1,210,663
Net Pension Liability as of 2023	\$6,161,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 875000
 Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,688,544 Proportionate Share: 0.0004276

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,396,201	\$1,509,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,877	\$0
Net Difference Between Projected and Actual	345,900	0
Change of Assumptions	82,297	0
Changes in Proportion and Differences Between	13,590	29,929
Total	\$472,664	\$29,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$306,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,821)
Total	\$287,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,676

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$153,110
2025	20,528
2026	221,981
2027	47,116
2028	0
Thereafter	0
Total	\$442,735

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,459,424	\$1,509,143	\$716,796

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of 2022	\$1,396,201
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,080
- Net Difference Between Projected and Actual Investment	173,594
- Change of Assumptions	(47,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,517)
Pension Expense/Income	287,539
Contributions	(300,676)
Total Activity in FY 2023	112,942
Net Pension Liability as of 2023	\$1,509,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$33,928,422 Proportionate Share: 0.0053967

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,637,490	\$19,046,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$389,690	\$0
Net Difference Between Projected and Actual	4,365,569	0
Change of Assumptions	1,038,657	0
Changes in Proportion and Differences Between	333,680	359,033
Total	\$6,127,596	\$359,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,866,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	258,905
Total	\$4,125,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,778,690

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,101,196
2025	276,188
2026	2,796,555
2027	594,624
2028	0
Thereafter	0
Total	\$5,768,563

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,040,163	\$19,046,757	\$9,046,617

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of 2022	\$17,637,490
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,440
- Net Difference Between Projected and Actual Investment	2,188,916
- Change of Assumptions	(595,662)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(607,188)
Pension Expense/Income	4,125,451
Contributions	(3,778,690)
Total Activity in FY 2023	1,409,267
Net Pension Liability as of 2023	\$19,046,757

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 877000
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$7,503,741 Proportionate Share: 0.0011935

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,595,684	\$4,212,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,181	\$0
Net Difference Between Projected and Actual	965,462	0
Change of Assumptions	229,703	0
Changes in Proportion and Differences Between	160,242	69,218
Total	\$1,441,588	\$69,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$855,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,005
Total	\$939,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$839,260

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$489,111
2025	91,046
2026	660,708
2027	131,505
2028	0
Thereafter	0
Total	\$1,372,370

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,864,646	\$4,212,260	\$2,000,693

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of 2022	\$3,595,684
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,320
- Net Difference Between Projected and Actual Investment	521,717
- Change of Assumptions	(103,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,172
Pension Expense/Income	939,106
Contributions	(839,260)
Total Activity in FY 2023	616,576
Net Pension Liability as of 2023	\$4,212,260

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 878000
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$2,736,678 Proportionate Share: 0.0004353

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,549,162	\$1,536,319

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,433	\$0
Net Difference Between Projected and Actual	352,129	0
Change of Assumptions	83,779	0
Changes in Proportion and Differences Between	12,502	209,120
Total	\$479,843	\$209,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,877
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(170,871)
Total	\$141,006

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$306,508

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$65,259
2025	(51,116)
2026	208,616
2027	47,964
2028	0
Thereafter	0
Total	\$270,723

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,503,712	\$1,536,319	\$729,704

PERF Net Pension Liability - Unaudited
BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of 2022	\$1,549,162
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,919
- Net Difference Between Projected and Actual Investment	160,946
- Change of Assumptions	(59,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,563
Pension Expense/Income	141,006
Contributions	(306,508)
Total Activity in FY 2023	(12,843)
Net Pension Liability as of 2023	\$1,536,319

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 879000
 Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,144,952 Proportionate Share: 0.0001821

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$649,059	\$642,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,149	\$0
Net Difference Between Projected and Actual	147,307	0
Change of Assumptions	35,047	0
Changes in Proportion and Differences Between	8,408	50,839
Total	\$203,911	\$50,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,190)
Total	\$85,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,235

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$47,279
2025	(1,410)
2026	87,139
2027	20,064
2028	0
Thereafter	0
Total	\$153,072

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,047,383	\$642,692	\$305,259

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of 2022	\$649,059
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,621
- Net Difference Between Projected and Actual Investment	67,206
- Change of Assumptions	(25,096)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,141)
Pension Expense/Income	85,278
Contributions	(128,235)
Total Activity in FY 2023	(6,367)
Net Pension Liability as of 2023	\$642,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$3,948,224 Proportionate Share: 0.0006280

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,125,683	\$2,216,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,347	\$0
Net Difference Between Projected and Actual	508,010	0
Change of Assumptions	120,866	0
Changes in Proportion and Differences Between	50,663	84,505
Total	\$724,886	\$84,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$449,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,195)
Total	\$439,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$425,050

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$233,786
2025	24,579
2026	312,820
2027	69,196
2028	0
Thereafter	0
Total	\$640,381

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,612,063	\$2,216,422	\$1,052,731

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of 2022	\$2,125,683
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,594
- Net Difference Between Projected and Actual Investment	245,678
- Change of Assumptions	(76,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,125)
Pension Expense/Income	439,745
Contributions	(425,050)
Total Activity in FY 2023	90,739
Net Pension Liability as of 2023	\$2,216,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 880002
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 880002

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$1,248,841 Proportionate Share: 0.0001986

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$591,028	\$700,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,341	\$0
Net Difference Between Projected and Actual	160,654	0
Change of Assumptions	38,223	0
Changes in Proportion and Differences Between	29,474	452
Total	\$242,692	\$452

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,160
Total	\$156,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,870

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$86,695
2025	22,684
2026	110,976
2027	21,885
2028	0
Thereafter	0
Total	\$242,240

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,142,286	\$700,926	\$332,918

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of 2022	\$591,028
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,844
- Net Difference Between Projected and Actual Investment	87,715
- Change of Assumptions	(16,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,302
Pension Expense/Income	156,450
Contributions	(139,870)
Total Activity in FY 2023	109,898
Net Pension Liability as of 2023	\$700,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$8,444,622 Proportionate Share: 0.0013432

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,462,357	\$4,740,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,991	\$0
Net Difference Between Projected and Actual	1,086,559	0
Change of Assumptions	258,514	0
Changes in Proportion and Differences Between	45,708	153,093
Total	\$1,487,772	\$153,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$962,356
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,105
Total	\$1,042,461

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$935,705

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$466,802
2025	34,583
2026	685,297
2027	147,997
2028	0
Thereafter	0
Total	\$1,334,679

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,725,674	\$4,740,601	\$2,251,638

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of 2022	\$4,462,357
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,737
- Net Difference Between Projected and Actual Investment	535,857
- Change of Assumptions	(154,975)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(227,131)
Pension Expense/Income	1,042,461
Contributions	(935,705)
Total Activity in FY 2023	278,244
Net Pension Liability as of 2023	\$4,740,601

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$331,369 Proportionate Share: 0.0000527

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$160,845	\$185,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,805	\$0
Net Difference Between Projected and Actual	42,631	0
Change of Assumptions	10,143	0
Changes in Proportion and Differences Between	5,247	7,829
Total	\$61,826	\$7,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	839
Total	\$38,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,113

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,690
2025	1,599
2026	28,902
2027	5,806
2028	0
Thereafter	0
Total	\$53,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$303,114	\$185,996	\$88,342

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of 2022	\$160,845
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	949
- Net Difference Between Projected and Actual Investment	22,781
- Change of Assumptions	(4,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,698
Pension Expense/Income	38,597
Contributions	(37,113)
Total Activity in FY 2023	25,151
Net Pension Liability as of 2023	\$185,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$4,610,084 Proportionate Share: 0.0007333

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,167,313	\$2,588,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,951	\$0
Net Difference Between Projected and Actual	593,191	0
Change of Assumptions	141,132	0
Changes in Proportion and Differences Between	101,930	4,676
Total	\$889,204	\$4,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$525,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,552)
Total	\$480,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,064

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$312,549
2025	79,975
2026	411,207
2027	80,797
2028	0
Thereafter	0
Total	\$884,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,217,717	\$2,588,061	\$1,229,248

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of 2022	\$2,167,313
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,459
- Net Difference Between Projected and Actual Investment	325,722
- Change of Assumptions	(59,695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,494
Pension Expense/Income	480,832
Contributions	(513,064)
Total Activity in FY 2023	420,748
Net Pension Liability as of 2023	\$2,588,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$243,403 Proportionate Share: 0.0000387

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$121,423	\$136,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,794	\$0
Net Difference Between Projected and Actual	31,306	0
Change of Assumptions	7,448	0
Changes in Proportion and Differences Between	1,436	2,886
Total	\$42,984	\$2,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(951)
Total	\$26,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,261

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,274
2025	1,786
2026	20,774
2027	4,264
2028	0
Thereafter	0
Total	\$40,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$222,591	\$136,585	\$64,874

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of 2022	\$121,423
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	638
- Net Difference Between Projected and Actual Investment	16,321
- Change of Assumptions	(3,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,491
Pension Expense/Income	26,776
Contributions	(27,261)
Total Activity in FY 2023	15,162
Net Pension Liability as of 2023	\$136,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$41,019,000 Proportionate Share: 0.0065245

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,494,546	\$23,027,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,128	\$0
Net Difference Between Projected and Actual	5,277,883	0
Change of Assumptions	1,255,715	0
Changes in Proportion and Differences Between	316,728	40,098
Total	\$7,321,454	\$40,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,674,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	252,221
Total	\$4,926,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,583,268

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,602,734
2025	463,015
2026	3,496,719
2027	718,888
2028	0
Thereafter	0
Total	\$7,281,356

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,526,922	\$23,027,140	\$10,937,175

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of 2022	\$20,494,546
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,136
- Net Difference Between Projected and Actual Investment	2,748,639
- Change of Assumptions	(643,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,365)
Pension Expense/Income	4,926,796
Contributions	(4,583,268)
Total Activity in FY 2023	2,532,594
Net Pension Liability as of 2023	\$23,027,140

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 887001
 Submission Unit Name: ELKHART COUNTY SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

ELKHART COUNTY SOLID WASTE MGMT DISTRICT - 887001

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$2,767,745 Proportionate Share: 0.0004402

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,379,486	\$1,553,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,786	\$0
Net Difference Between Projected and Actual	356,092	0
Change of Assumptions	84,722	0
Changes in Proportion and Differences Between	78,986	713
Total	\$551,586	\$713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$315,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,853
Total	\$362,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,987

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$210,580
2025	55,292
2026	236,499
2027	48,502
2028	0
Thereafter	0
Total	\$550,873

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,531,895	\$1,553,613	\$737,918

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of 2022	\$1,379,486
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,285
- Net Difference Between Projected and Actual Investment	185,849
- Change of Assumptions	(43,104)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,157)
Pension Expense/Income	362,241
Contributions	(309,987)
Total Activity in FY 2023	174,127
Net Pension Liability as of 2023	\$1,553,613

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$2,176,038 Proportionate Share: 0.0003461

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,141,056	\$1,221,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,992	\$0
Net Difference Between Projected and Actual	279,972	0
Change of Assumptions	66,611	0
Changes in Proportion and Differences Between	26,223	28,143
Total	\$397,798	\$28,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,930)
Total	\$237,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,716

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$135,849
2025	17,431
2026	178,240
2027	38,135
2028	0
Thereafter	0
Total	\$369,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,990,661	\$1,221,502	\$580,176

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of 2022	\$1,141,056
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,727
- Net Difference Between Projected and Actual Investment	139,154
- Change of Assumptions	(39,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,636)
Pension Expense/Income	237,038
Contributions	(243,716)
Total Activity in FY 2023	80,446
Net Pension Liability as of 2023	\$1,221,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$4,701,885 Proportionate Share: 0.0007479

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,574,158	\$2,639,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,005	\$0
Net Difference Between Projected and Actual	605,001	0
Change of Assumptions	143,942	0
Changes in Proportion and Differences Between	51,128	122,786
Total	\$854,076	\$122,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$535,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,141
Total	\$553,985

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$526,246

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$271,469
2025	7,116
2026	370,299
2027	82,406
2028	0
Thereafter	0
Total	\$731,290

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,301,691	\$2,639,589	\$1,253,723

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of 2022	\$2,574,158
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,287
- Net Difference Between Projected and Actual Investment	287,323
- Change of Assumptions	(94,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(163,334)
Pension Expense/Income	553,985
Contributions	(526,246)
Total Activity in FY 2023	65,431
Net Pension Liability as of 2023	\$2,639,589

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,227,453 Proportionate Share: 0.0001952

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$628,559	\$688,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,095	\$0
Net Difference Between Projected and Actual	157,904	0
Change of Assumptions	37,568	0
Changes in Proportion and Differences Between	11,140	17,433
Total	\$220,707	\$17,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,667)
Total	\$123,187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,956

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$68,721
2025	11,985
2026	101,061
2027	21,507
2028	0
Thereafter	0
Total	\$203,274

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,122,731	\$688,926	\$327,218

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of 2022	\$628,559
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,931
- Net Difference Between Projected and Actual Investment	80,333
- Change of Assumptions	(20,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,547
Pension Expense/Income	123,187
Contributions	(128,956)
Total Activity in FY 2023	60,367
Net Pension Liability as of 2023	\$688,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$126,376 Proportionate Share: 0.0000201

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$55,192	\$70,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,451	\$0
Net Difference Between Projected and Actual	16,260	0
Change of Assumptions	3,868	0
Changes in Proportion and Differences Between	5,103	15,856
Total	\$26,682	\$15,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,850)
Total	\$551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,154

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$549)
2025	(2,701)
2026	11,861
2027	2,215
2028	0
Thereafter	0
Total	\$10,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,609	\$70,940	\$33,694

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of 2022	\$55,192
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	471
- Net Difference Between Projected and Actual Investment	9,449
- Change of Assumptions	(1,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,677
Pension Expense/Income	551
Contributions	(14,154)
Total Activity in FY 2023	15,748
Net Pension Liability as of 2023	\$70,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$63,903 Proportionate Share: 0.0000102

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,123	\$35,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$737	\$0
Net Difference Between Projected and Actual	8,251	0
Change of Assumptions	1,963	0
Changes in Proportion and Differences Between	3,186	228
Total	\$14,137	\$228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	571
Total	\$7,879

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,157

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,828
2025	1,822
2026	6,136
2027	1,123
2028	0
Thereafter	0
Total	\$13,909

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,667	\$35,999	\$17,099

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of 2022	\$27,123
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255
- Net Difference Between Projected and Actual Investment	4,904
- Change of Assumptions	(551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,546
Pension Expense/Income	7,879
Contributions	(7,157)
Total Activity in FY 2023	8,876
Net Pension Liability as of 2023	\$35,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$25,139,003 Proportionate Share: 0.0039986

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,486,021	\$14,112,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,735	\$0
Net Difference Between Projected and Actual	3,234,599	0
Change of Assumptions	769,577	0
Changes in Proportion and Differences Between	156,553	27,496
Total	\$4,449,464	\$27,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,864,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,489)
Total	\$2,803,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,774,735

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,534,366
2025	299,982
2026	2,147,042
2027	440,578
2028	0
Thereafter	0
Total	\$4,421,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,998,721	\$14,112,395	\$6,702,949

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of 2022	\$12,486,021
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,977
- Net Difference Between Projected and Actual Investment	1,693,692
- Change of Assumptions	(387,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	224,471
Pension Expense/Income	2,803,367
Contributions	(2,774,735)
Total Activity in FY 2023	1,626,374
Net Pension Liability as of 2023	\$14,112,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$671,000 Proportionate Share: 0.0001067

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$320,745	\$376,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,705	\$0
Net Difference Between Projected and Actual	86,313	0
Change of Assumptions	20,536	0
Changes in Proportion and Differences Between	36,092	32,482
Total	\$150,646	\$32,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,647)
Total	\$800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,903

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,128
2025	21,136
2026	59,143
2027	11,757
2028	0
Thereafter	0
Total	\$118,164

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$613,706	\$376,580	\$178,864

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of 2022	\$320,745
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,009
- Net Difference Between Projected and Actual Investment	46,730
- Change of Assumptions	(9,184)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,383
Pension Expense/Income	800
Contributions	(74,903)
Total Activity in FY 2023	55,835
Net Pension Liability as of 2023	\$376,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$547,061 Proportionate Share: 0.0000870

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$279,114	\$307,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,282	\$0
Net Difference Between Projected and Actual	70,377	0
Change of Assumptions	16,744	0
Changes in Proportion and Differences Between	2,475	23,905
Total	\$95,878	\$23,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,487)
Total	\$41,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,271

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,157
2025	374
2026	45,857
2027	9,585
2028	0
Thereafter	0
Total	\$71,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$500,397	\$307,052	\$145,840

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of 2022	\$279,114
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,325
- Net Difference Between Projected and Actual Investment	35,931
- Change of Assumptions	(9,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,228
Pension Expense/Income	41,845
Contributions	(61,271)
Total Activity in FY 2023	27,938
Net Pension Liability as of 2023	\$307,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$3,703,218 Proportionate Share: 0.0005890

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,849,722	\$2,078,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,531	\$0
Net Difference Between Projected and Actual	476,462	0
Change of Assumptions	113,360	0
Changes in Proportion and Differences Between	20,928	36,179
Total	\$653,281	\$36,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,720)
Total	\$413,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,761

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$207,099
2025	29,200
2026	315,905
2027	64,898
2028	0
Thereafter	0
Total	\$617,102

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,387,747	\$2,078,778	\$987,355

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of 2022	\$1,849,722
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,679
- Net Difference Between Projected and Actual Investment	248,187
- Change of Assumptions	(58,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,712
Pension Expense/Income	413,278
Contributions	(414,761)
Total Activity in FY 2023	229,056
Net Pension Liability as of 2023	\$2,078,778

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$1,018,047 Proportionate Share: 0.0001619

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$554,759	\$571,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,691	\$0
Net Difference Between Projected and Actual	130,966	0
Change of Assumptions	31,160	0
Changes in Proportion and Differences Between	13,226	24,855
Total	\$187,043	\$24,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,505
Total	\$122,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,021

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$60,855
2025	2,978
2026	80,516
2027	17,839
2028	0
Thereafter	0
Total	\$162,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$931,199	\$571,399	\$271,397

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of 2022	\$554,759
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,838
- Net Difference Between Projected and Actual Investment	62,503
- Change of Assumptions	(20,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,936)
Pension Expense/Income	122,501
Contributions	(114,021)
Total Activity in FY 2023	16,640
Net Pension Liability as of 2023	\$571,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$57,335,161 Proportionate Share: 0.0091198

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,202,892	\$32,186,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$658,532	\$0
Net Difference Between Projected and Actual	7,377,307	0
Change of Assumptions	1,755,211	0
Changes in Proportion and Differences Between	6,453,304	1,854,640
Total	\$16,244,354	\$1,854,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,534,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,486,906
Total	\$8,020,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,779,144

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,112,574
2025	2,291,106
2026	5,981,188
2027	1,004,846
2028	0
Thereafter	0
Total	\$14,389,714

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,454,292	\$32,186,820	\$15,287,739

PERF Net Pension Liability - Unaudited

VANDERBURGH COUNTY - 900000

Net Pension Liability as of 2022	\$17,202,892
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353,000
- Net Difference Between Projected and Actual Investment	5,254,288
- Change of Assumptions	161,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,973,700
Pension Expense/Income	8,020,922
Contributions	(3,779,144)
Total Activity in FY 2023	14,983,928
Net Pension Liability as of 2023	\$32,186,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,107,477 Proportionate Share: 0.0003352

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,194,987	\$1,183,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,204	\$0
Net Difference Between Projected and Actual	271,154	0
Change of Assumptions	64,513	0
Changes in Proportion and Differences Between	12,286	82,816
Total	\$372,157	\$82,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,270)
Total	\$209,889

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,037

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$99,377
2025	(7,331)
2026	160,363
2027	36,932
2028	0
Thereafter	0
Total	\$289,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,927,968	\$1,183,033	\$561,904

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of 2022	\$1,194,987
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,981
- Net Difference Between Projected and Actual Investment	123,680
- Change of Assumptions	(46,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,251)
Pension Expense/Income	209,889
Contributions	(236,037)
Total Activity in FY 2023	(11,954)
Net Pension Liability as of 2023	\$1,183,033

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 902000
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$851,499 Proportionate Share: 0.0001354

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$376,883	\$477,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,777	\$0
Net Difference Between Projected and Actual	109,530	0
Change of Assumptions	26,059	0
Changes in Proportion and Differences Between	31,237	813
Total	\$176,603	\$813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,716
Total	\$110,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,368

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,993
2025	19,660
2026	79,218
2027	14,919
2028	0
Thereafter	0
Total	\$175,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$778,779	\$477,872	\$226,974

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of 2022	\$376,883
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,083
- Net Difference Between Projected and Actual Investment	63,019
- Change of Assumptions	(8,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,394
Pension Expense/Income	110,725
Contributions	(95,368)
Total Activity in FY 2023	100,989
Net Pension Liability as of 2023	\$477,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$790,377 Proportionate Share: 0.0001257

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$381,298	\$443,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,077	\$0
Net Difference Between Projected and Actual	101,683	0
Change of Assumptions	24,192	0
Changes in Proportion and Differences Between	13,837	195
Total	\$148,789	\$195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	831
Total	\$90,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,522

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$52,648
2025	12,840
2026	69,255
2027	13,851
2028	0
Thereafter	0
Total	\$148,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$722,988	\$443,637	\$210,714

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of 2022	\$381,298
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,305
- Net Difference Between Projected and Actual Investment	54,627
- Change of Assumptions	(11,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,178
Pension Expense/Income	90,891
Contributions	(88,522)
Total Activity in FY 2023	62,339
Net Pension Liability as of 2023	\$443,637

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$4,913,594 Proportionate Share: 0.0007816

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,439,174	\$2,758,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,439	\$0
Net Difference Between Projected and Actual	632,262	0
Change of Assumptions	150,428	0
Changes in Proportion and Differences Between	129,556	1,228
Total	\$968,685	\$1,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$559,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	111,724
Total	\$671,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$549,349

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$368,382
2025	91,836
2026	421,120
2027	86,119
2028	0
Thereafter	0
Total	\$967,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,495,523	\$2,758,527	\$1,310,215

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of 2022	\$2,439,174
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,119
- Net Difference Between Projected and Actual Investment	331,242
- Change of Assumptions	(75,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,782)
Pension Expense/Income	671,713
Contributions	(549,349)
Total Activity in FY 2023	319,353
Net Pension Liability as of 2023	\$2,758,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 905000
 Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,715,375 Proportionate Share: 0.0004319

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,491,447	\$1,524,319

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,187	\$0
Net Difference Between Projected and Actual	349,378	0
Change of Assumptions	83,124	0
Changes in Proportion and Differences Between	41,301	75,778
Total	\$504,990	\$75,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$309,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,866)
Total	\$290,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,014

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$152,686
2025	15,747
2026	213,192
2027	47,587
2028	0
Thereafter	0
Total	\$429,212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,484,156	\$1,524,319	\$724,004

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of 2022	\$1,491,447
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,698
- Net Difference Between Projected and Actual Investment	165,318
- Change of Assumptions	(55,076)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,629)
Pension Expense/Income	290,575
Contributions	(304,014)
Total Activity in FY 2023	32,872
Net Pension Liability as of 2023	\$1,524,319

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 906000
 Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$7,295,627 Proportionate Share: 0.0011604

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,934,405	\$4,095,439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,791	\$0
Net Difference Between Projected and Actual	938,686	0
Change of Assumptions	223,332	0
Changes in Proportion and Differences Between	48,154	154,904
Total	\$1,293,963	\$154,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$831,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,251
Total	\$839,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$814,191

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$403,103
2025	25,856
2026	582,245
2027	127,855
2028	0
Thereafter	0
Total	\$1,139,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,674,265	\$4,095,439	\$1,945,206

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of 2022	\$3,934,405
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,914
- Net Difference Between Projected and Actual Investment	453,139
- Change of Assumptions	(141,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(190,228)
Pension Expense/Income	839,637
Contributions	(814,191)
Total Activity in FY 2023	161,034
Net Pension Liability as of 2023	\$4,095,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 907000
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$13,317,116 Proportionate Share: 0.0021182

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,908,469	\$7,475,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,953	\$0
Net Difference Between Projected and Actual	1,713,482	0
Change of Assumptions	407,672	0
Changes in Proportion and Differences Between	133,779	232,859
Total	\$2,407,886	\$232,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,517,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(101,300)
Total	\$1,416,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,484,933

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$708,074
2025	133,655
2026	1,099,909
2027	233,389
2028	0
Thereafter	0
Total	\$2,175,027

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,183,237	\$7,475,835	\$3,550,789

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of 2022	\$6,908,469
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,255
- Net Difference Between Projected and Actual Investment	860,904
- Change of Assumptions	(232,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,697)
Pension Expense/Income	1,416,316
Contributions	(1,484,933)
Total Activity in FY 2023	567,366
Net Pension Liability as of 2023	\$7,475,835

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$17,781,953 Proportionate Share: 0.0028284

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,392,112	\$9,982,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,236	\$0
Net Difference Between Projected and Actual	2,287,986	0
Change of Assumptions	544,358	0
Changes in Proportion and Differences Between	109,767	407,179
Total	\$3,146,347	\$407,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,026,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(273,070)
Total	\$1,753,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,978,631

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$867,991
2025	114,420
2026	1,445,116
2027	311,641
2028	0
Thereafter	0
Total	\$2,739,168

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,268,089	\$9,982,368	\$4,741,315

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of 2022	\$9,392,112
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,427
- Net Difference Between Projected and Actual Investment	1,128,900
- Change of Assumptions	(325,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,888)
Pension Expense/Income	1,753,379
Contributions	(1,978,631)
Total Activity in FY 2023	590,256
Net Pension Liability as of 2023	\$9,982,368

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,803,681 Proportionate Share: 0.0006050

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,971,145	\$2,135,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,686	\$0
Net Difference Between Projected and Actual	489,404	0
Change of Assumptions	116,439	0
Changes in Proportion and Differences Between	53,502	52,610
Total	\$703,031	\$52,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$433,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,312)
Total	\$423,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$426,012

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$223,991
2025	44,997
2026	314,774
2027	66,659
2028	0
Thereafter	0
Total	\$650,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,479,774	\$2,135,247	\$1,014,176

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of 2022	\$1,971,145
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,678
- Net Difference Between Projected and Actual Investment	246,144
- Change of Assumptions	(66,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,646)
Pension Expense/Income	423,149
Contributions	(426,012)
Total Activity in FY 2023	164,102
Net Pension Liability as of 2023	\$2,135,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 910000
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$321,897 Proportionate Share: 0.0000512

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$175,038	\$180,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,697	\$0
Net Difference Between Projected and Actual	41,417	0
Change of Assumptions	9,854	0
Changes in Proportion and Differences Between	4,538	8,267
Total	\$59,506	\$8,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,228
Total	\$48,911

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,053

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,539
2025	543
2026	25,517
2027	5,640
2028	0
Thereafter	0
Total	\$51,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$294,487	\$180,702	\$85,828

PERF Net Pension Liability - Unaudited
PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of 2022	\$175,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	589
- Net Difference Between Projected and Actual Investment	19,815
- Change of Assumptions	(6,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,233)
Pension Expense/Income	48,911
Contributions	(36,053)
Total Activity in FY 2023	5,664
Net Pension Liability as of 2023	\$180,702

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$298,762 Proportionate Share: 0.0000475

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$140,976	\$167,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,430	\$0
Net Difference Between Projected and Actual	38,424	0
Change of Assumptions	9,142	0
Changes in Proportion and Differences Between	18,361	1,723
Total	\$69,357	\$1,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,032
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,108
Total	\$43,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,461

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,476
2025	10,329
2026	26,595
2027	5,234
2028	0
Thereafter	0
Total	\$67,634

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$273,205	\$167,643	\$79,625

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of 2022	\$140,976
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	926
- Net Difference Between Projected and Actual Investment	21,026
- Change of Assumptions	(3,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,042)
Pension Expense/Income	43,140
Contributions	(33,461)
Total Activity in FY 2023	26,667
Net Pension Liability as of 2023	\$167,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$4,249,512 Proportionate Share: 0.0006759

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,272,651	\$2,385,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,806	\$0
Net Difference Between Projected and Actual	546,758	0
Change of Assumptions	130,085	0
Changes in Proportion and Differences Between	43,633	100,269
Total	\$769,282	\$100,269

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$484,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,174)
Total	\$430,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$473,868

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$224,143
2025	28,726
2026	341,672
2027	74,472
2028	0
Thereafter	0
Total	\$669,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,887,569	\$2,385,477	\$1,133,027

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of 2022	\$2,272,651
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,442
- Net Difference Between Projected and Actual Investment	266,289
- Change of Assumptions	(80,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,620)
Pension Expense/Income	430,085
Contributions	(473,868)
Total Activity in FY 2023	112,826
Net Pension Liability as of 2023	\$2,385,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 913000
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$1,067,449 Proportionate Share: 0.0001698

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$538,990	\$599,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,261	\$0
Net Difference Between Projected and Actual	137,357	0
Change of Assumptions	32,680	0
Changes in Proportion and Differences Between	15,800	2,210
Total	\$198,098	\$2,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,033
Total	\$131,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,554

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,140
2025	14,757
2026	90,282
2027	18,709
2028	0
Thereafter	0
Total	\$195,888

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$976,638	\$599,281	\$284,640

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of 2022	\$538,990
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,688
- Net Difference Between Projected and Actual Investment	70,840
- Change of Assumptions	(17,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,109)
Pension Expense/Income	131,689
Contributions	(119,554)
Total Activity in FY 2023	60,291
Net Pension Liability as of 2023	\$599,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 914000
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,556,431 Proportionate Share: 0.0002476

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$895,058	\$873,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,879	\$0
Net Difference Between Projected and Actual	200,292	0
Change of Assumptions	47,653	0
Changes in Proportion and Differences Between	41,171	63,941
Total	\$306,995	\$63,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,327
Total	\$179,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,320

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,640
2025	5,372
2026	116,761
2027	27,281
2028	0
Thereafter	0
Total	\$243,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,424,119	\$873,863	\$415,058

PERF Net Pension Liability - Unaudited
CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of 2022	\$895,058
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,982
- Net Difference Between Projected and Actual Investment	89,832
- Change of Assumptions	(35,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,129)
Pension Expense/Income	179,724
Contributions	(174,320)
Total Activity in FY 2023	(21,195)
Net Pension Liability as of 2023	\$873,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$517,792 Proportionate Share: 0.0000824

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$286,999	\$290,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,950	\$0
Net Difference Between Projected and Actual	66,656	0
Change of Assumptions	15,859	0
Changes in Proportion and Differences Between	32,453	15,253
Total	\$120,918	\$15,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,170
Total	\$64,207

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,993

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$53,092
2025	3,157
2026	40,335
2027	9,081
2028	0
Thereafter	0
Total	\$105,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$473,940	\$290,817	\$138,129

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of 2022	\$286,999
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	852
- Net Difference Between Projected and Actual Investment	31,237
- Change of Assumptions	(10,735)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,750)
Pension Expense/Income	64,207
Contributions	(57,993)
Total Activity in FY 2023	3,818
Net Pension Liability as of 2023	\$290,817

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 916000
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$6,153,087 Proportionate Share: 0.0009787

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,930,225	\$3,454,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,671	\$0
Net Difference Between Projected and Actual	791,703	0
Change of Assumptions	188,362	0
Changes in Proportion and Differences Between	177,355	2,953
Total	\$1,228,091	\$2,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$701,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	93,619
Total	\$794,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$679,783

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$450,757
2025	123,747
2026	542,798
2027	107,836
2028	0
Thereafter	0
Total	\$1,225,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,629,182	\$3,454,159	\$1,640,618

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of 2022	\$2,930,225
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,629
- Net Difference Between Projected and Actual Investment	430,082
- Change of Assumptions	(83,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,340
Pension Expense/Income	794,823
Contributions	(679,783)
Total Activity in FY 2023	523,934
Net Pension Liability as of 2023	\$3,454,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 917000
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$3,984,514 Proportionate Share: 0.0006338

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,354,966	\$2,236,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,766	\$0
Net Difference Between Projected and Actual	512,702	0
Change of Assumptions	121,982	0
Changes in Proportion and Differences Between	126,500	215,181
Total	\$806,950	\$215,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$454,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,536)
Total	\$420,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$445,055

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$215,930
2025	16,035
2026	289,970
2027	69,834
2028	0
Thereafter	0
Total	\$591,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,645,423	\$2,236,892	\$1,062,454

PERF Net Pension Liability - Unaudited
NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of 2022	\$2,354,966
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,940
- Net Difference Between Projected and Actual Investment	222,074
- Change of Assumptions	(96,233)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(223,359)
Pension Expense/Income	420,559
Contributions	(445,055)
Total Activity in FY 2023	(118,074)
Net Pension Liability as of 2023	\$2,236,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 918000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$3,164,461 Proportionate Share: 0.0005033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,647,562	\$1,776,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,343	\$0
Net Difference Between Projected and Actual	407,136	0
Change of Assumptions	96,866	0
Changes in Proportion and Differences Between	32,343	92,677
Total	\$572,688	\$92,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,292)
Total	\$334,305

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,795

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,789
2025	(3,035)
2026	259,802
2027	55,455
2028	0
Thereafter	0
Total	\$480,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,894,827	\$1,776,314	\$843,694

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of 2022	\$1,647,562
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,082
- Net Difference Between Projected and Actual Investment	203,809
- Change of Assumptions	(55,800)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,849)
Pension Expense/Income	334,305
Contributions	(348,795)
Total Activity in FY 2023	128,752
Net Pension Liability as of 2023	\$1,776,314

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$9,868,391 Proportionate Share: 0.0015697

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,830,724	\$5,539,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,347	\$0
Net Difference Between Projected and Actual	1,269,782	0
Change of Assumptions	302,107	0
Changes in Proportion and Differences Between	178,624	2,725
Total	\$1,863,860	\$2,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,124,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	171,079
Total	\$1,295,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,104,119

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$692,753
2025	140,270
2026	855,158
2027	172,954
2028	0
Thereafter	0
Total	\$1,861,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,028,433	\$5,539,996	\$2,631,326

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of 2022	\$4,830,724
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,551
- Net Difference Between Projected and Actual Investment	673,619
- Change of Assumptions	(145,515)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,978)
Pension Expense/Income	1,295,714
Contributions	(1,104,119)
Total Activity in FY 2023	709,272
Net Pension Liability as of 2023	\$5,539,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$2,407,080 Proportionate Share: 0.0003829

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,254,594	\$1,351,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,649	\$0
Net Difference Between Projected and Actual	309,740	0
Change of Assumptions	73,694	0
Changes in Proportion and Differences Between	25,702	28,198
Total	\$436,785	\$28,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,126
Total	\$288,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$261,635

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$155,521
2025	14,048
2026	196,828
2027	42,190
2028	0
Thereafter	0
Total	\$408,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,202,323	\$1,351,382	\$641,864

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of 2022	\$1,254,594
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,366
- Net Difference Between Projected and Actual Investment	154,910
- Change of Assumptions	(42,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,754)
Pension Expense/Income	288,460
Contributions	(261,635)
Total Activity in FY 2023	96,788
Net Pension Liability as of 2023	\$1,351,382

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 924000
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$74,433 Proportionate Share: 0.0000118

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$39,423	\$41,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$852	\$0
Net Difference Between Projected and Actual	9,545	0
Change of Assumptions	2,271	0
Changes in Proportion and Differences Between	571	1,736
Total	\$13,239	\$1,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,521
Total	\$10,975

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,337

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,017
2025	173
2026	6,012
2027	1,301
2028	0
Thereafter	0
Total	\$11,503

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,870	\$41,646	\$19,781

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of 2022	\$39,423
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152
- Net Difference Between Projected and Actual Investment	4,680
- Change of Assumptions	(1,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,865)
Pension Expense/Income	10,975
Contributions	(8,337)
Total Activity in FY 2023	2,223
Net Pension Liability as of 2023	\$41,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$13,088,173 Proportionate Share: 0.0020818

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,836,877	\$7,347,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,325	\$0
Net Difference Between Projected and Actual	1,684,037	0
Change of Assumptions	400,666	0
Changes in Proportion and Differences Between	105,731	156,328
Total	\$2,340,759	\$156,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,491,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,501
Total	\$1,519,037

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,459,199

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$785,266
2025	95,249
2026	1,074,537
2027	229,379
2028	0
Thereafter	0
Total	\$2,184,431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,973,875	\$7,347,368	\$3,489,771

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of 2022	\$6,836,877
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,899
- Net Difference Between Projected and Actual Investment	840,294
- Change of Assumptions	(232,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(185,690)
Pension Expense/Income	1,519,037
Contributions	(1,459,199)
Total Activity in FY 2023	510,491
Net Pension Liability as of 2023	\$7,347,368

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$2,118,956 Proportionate Share: 0.0003370

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,093,434	\$1,189,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,334	\$0
Net Difference Between Projected and Actual	272,610	0
Change of Assumptions	64,860	0
Changes in Proportion and Differences Between	13,847	24,133
Total	\$375,651	\$24,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,930)
Total	\$227,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,532

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$124,179
2025	14,390
2026	175,819
2027	37,130
2028	0
Thereafter	0
Total	\$351,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,938,321	\$1,189,386	\$564,921

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of 2022	\$1,093,434
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,914
- Net Difference Between Projected and Actual Investment	137,669
- Change of Assumptions	(36,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,159)
Pension Expense/Income	227,519
Contributions	(236,532)
Total Activity in FY 2023	95,952
Net Pension Liability as of 2023	\$1,189,386

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 927000
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$3,951,032 Proportionate Share: 0.0006285

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,058,191	\$2,218,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,383	\$0
Net Difference Between Projected and Actual	508,414	0
Change of Assumptions	120,962	0
Changes in Proportion and Differences Between	18,016	121,886
Total	\$692,775	\$121,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$450,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,443)
Total	\$386,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,515

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$180,347
2025	(4,270)
2026	325,562
2027	69,250
2028	0
Thereafter	0
Total	\$570,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,614,939	\$2,218,186	\$1,053,570

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of 2022	\$2,058,191
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,829
- Net Difference Between Projected and Actual Investment	254,411
- Change of Assumptions	(69,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,169
Pension Expense/Income	386,855
Contributions	(442,515)
Total Activity in FY 2023	159,995
Net Pension Liability as of 2023	\$2,218,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$10,174,898 Proportionate Share: 0.0016184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,533,318	\$5,711,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,863	\$0
Net Difference Between Projected and Actual	1,309,177	0
Change of Assumptions	311,480	0
Changes in Proportion and Differences Between	524,556	4,136
Total	\$2,262,076	\$4,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,159,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	188,329
Total	\$1,347,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,130,806

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$837,594
2025	300,658
2026	941,369
2027	178,319
2028	0
Thereafter	0
Total	\$2,257,940

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,308,540	\$5,711,874	\$2,712,963

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of 2022	\$4,533,318
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,349
- Net Difference Between Projected and Actual Investment	749,718
- Change of Assumptions	(108,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	284,023
Pension Expense/Income	1,347,856
Contributions	(1,130,806)
Total Activity in FY 2023	1,178,556
Net Pension Liability as of 2023	\$5,711,874

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 928001
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$75,132 Proportionate Share: 0.0000120

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$41,315	\$42,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$867	\$0
Net Difference Between Projected and Actual	9,707	0
Change of Assumptions	2,310	0
Changes in Proportion and Differences Between	767	1,952
Total	\$13,651	\$1,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,598
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,157
Total	\$10,755

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,415

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,169
2025	272
2026	5,935
2027	1,323
2028	0
Thereafter	0
Total	\$11,699

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,020	\$42,352	\$20,116

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of 2022	\$41,315
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133
- Net Difference Between Projected and Actual Investment	4,608
- Change of Assumptions	(1,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,526)
Pension Expense/Income	10,755
Contributions	(8,415)
Total Activity in FY 2023	1,037
Net Pension Liability as of 2023	\$42,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 928002
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$48,398 Proportionate Share: 0.0000077

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,915	\$27,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$556	\$0
Net Difference Between Projected and Actual	6,229	0
Change of Assumptions	1,482	0
Changes in Proportion and Differences Between	428	1,177
Total	\$8,695	\$1,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(466)
Total	\$5,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,420

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,488
2025	153
2026	4,029
2027	848
2028	0
Thereafter	0
Total	\$7,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,288	\$27,176	\$12,908

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of 2022	\$24,915
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114
- Net Difference Between Projected and Actual Investment	3,154
- Change of Assumptions	(827)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189
Pension Expense/Income	5,051
Contributions	(5,420)
Total Activity in FY 2023	2,261
Net Pension Liability as of 2023	\$27,176

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 929000
 Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$6,254,638 Proportionate Share: 0.0009949

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,067,732	\$3,511,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,841	\$0
Net Difference Between Projected and Actual	804,807	0
Change of Assumptions	191,480	0
Changes in Proportion and Differences Between	141,398	29,804
Total	\$1,209,526	\$29,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$712,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,875
Total	\$750,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$700,452

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$412,210
2025	116,575
2026	541,317
2027	109,620
2028	0
Thereafter	0
Total	\$1,179,722

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,722,360	\$3,511,334	\$1,667,775

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of 2022	\$3,067,732
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,357
- Net Difference Between Projected and Actual Investment	426,216
- Change of Assumptions	(92,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,576
Pension Expense/Income	750,686
Contributions	(700,452)
Total Activity in FY 2023	443,602
Net Pension Liability as of 2023	\$3,511,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 930000
 Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$1,243,813 Proportionate Share: 0.0001978

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$610,266	\$698,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,283	\$0
Net Difference Between Projected and Actual	160,007	0
Change of Assumptions	38,069	0
Changes in Proportion and Differences Between	32,794	6,530
Total	\$245,153	\$6,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,039
Total	\$152,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,279

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,091
2025	25,161
2026	107,576
2027	21,795
2028	0
Thereafter	0
Total	\$238,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,137,685	\$698,102	\$331,577

PERF Net Pension Liability - Unaudited
MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of 2022	\$610,266
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,444
- Net Difference Between Projected and Actual Investment	84,694
- Change of Assumptions	(18,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,701
Pension Expense/Income	152,756
Contributions	(139,279)
Total Activity in FY 2023	87,836
Net Pension Liability as of 2023	\$698,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 932000
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$1,037,545 Proportionate Share: 0.0001650

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$445,952	\$582,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,914	\$0
Net Difference Between Projected and Actual	133,474	0
Change of Assumptions	31,756	0
Changes in Proportion and Differences Between	45,878	10,369
Total	\$223,022	\$10,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,217
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,001)
Total	\$114,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,205

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$69,451
2025	26,669
2026	98,353
2027	18,180
2028	0
Thereafter	0
Total	\$212,653

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$949,029	\$582,340	\$276,593

PERF Net Pension Liability - Unaudited
RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of 2022	\$445,952
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,994
- Net Difference Between Projected and Actual Investment	78,439
- Change of Assumptions	(9,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,511
Pension Expense/Income	114,216
Contributions	(116,205)
Total Activity in FY 2023	136,388
Net Pension Liability as of 2023	\$582,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$866,176 Proportionate Share: 0.0001378

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$461,406	\$486,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,950	\$0
Net Difference Between Projected and Actual	111,471	0
Change of Assumptions	26,521	0
Changes in Proportion and Differences Between	7,065	15,196
Total	\$155,007	\$15,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,627
Total	\$110,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,617

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,317
2025	4,390
2026	69,921
2027	15,183
2028	0
Thereafter	0
Total	\$139,811

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$792,583	\$486,342	\$230,997

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of 2022	\$461,406
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,755
- Net Difference Between Projected and Actual Investment	54,529
- Change of Assumptions	(16,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,853)
Pension Expense/Income	110,356
Contributions	(96,617)
Total Activity in FY 2023	24,936
Net Pension Liability as of 2023	\$486,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 934000
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$7,140,920 Proportionate Share: 0.0011358

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,918,005	\$4,008,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,015	\$0
Net Difference Between Projected and Actual	918,786	0
Change of Assumptions	218,598	0
Changes in Proportion and Differences Between	105,234	194,263
Total	\$1,324,633	\$194,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$813,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(144)
Total	\$813,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$799,783

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$403,108
2025	40,849
2026	561,267
2027	125,146
2028	0
Thereafter	0
Total	\$1,130,370

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,532,773	\$4,008,618	\$1,903,969

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of 2022	\$3,918,005
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,430
- Net Difference Between Projected and Actual Investment	435,263
- Change of Assumptions	(144,451)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(226,463)
Pension Expense/Income	813,617
Contributions	(799,783)
Total Activity in FY 2023	90,613
Net Pension Liability as of 2023	\$4,008,618

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 935000
 Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$4,397,676 Proportionate Share: 0.0006995

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,427,504	\$2,468,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,510	\$0
Net Difference Between Projected and Actual	565,849	0
Change of Assumptions	134,627	0
Changes in Proportion and Differences Between	141,831	143,666
Total	\$892,817	\$143,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$501,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,289
Total	\$519,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$492,242

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$273,838
2025	54,615
2026	343,624
2027	77,074
2028	0
Thereafter	0
Total	\$749,151

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,023,309	\$2,468,769	\$1,172,589

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of 2022	\$2,427,504
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,396
- Net Difference Between Projected and Actual Investment	266,269
- Change of Assumptions	(90,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,305)
Pension Expense/Income	519,456
Contributions	(492,242)
Total Activity in FY 2023	41,265
Net Pension Liability as of 2023	\$2,468,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 939000
 Submission Unit Name: POSEY COUNTY

Wages: \$6,086,870 Proportionate Share: 0.0009682

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,078,455	\$3,417,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,913	\$0
Net Difference Between Projected and Actual	783,209	0
Change of Assumptions	186,341	0
Changes in Proportion and Differences Between	65,408	90,711
Total	\$1,104,871	\$90,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$693,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,592
Total	\$704,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$680,328

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$362,260
2025	31,363
2026	513,857
2027	106,680
2028	0
Thereafter	0
Total	\$1,014,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,568,789	\$3,417,101	\$1,623,017

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of 2022	\$3,078,455
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,238
- Net Difference Between Projected and Actual Investment	403,295
- Change of Assumptions	(98,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,919)
Pension Expense/Income	704,273
Contributions	(680,328)
Total Activity in FY 2023	338,646
Net Pension Liability as of 2023	\$3,417,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,558,588 Proportionate Share: 0.0002479

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$822,519	\$874,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,901	\$0
Net Difference Between Projected and Actual	200,534	0
Change of Assumptions	47,711	0
Changes in Proportion and Differences Between	10,703	41,518
Total	\$276,849	\$41,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,612
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,692)
Total	\$170,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,709

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$82,834
2025	(728)
2026	125,911
2027	27,314
2028	0
Thereafter	0
Total	\$235,331

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,425,845	\$874,922	\$415,561

PERF Net Pension Liability - Unaudited
POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of 2022	\$822,519
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,293
- Net Difference Between Projected and Actual Investment	99,026
- Change of Assumptions	(28,505)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,622)
Pension Expense/Income	170,920
Contributions	(168,709)
Total Activity in FY 2023	52,403
Net Pension Liability as of 2023	\$874,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,381,286 Proportionate Share: 0.0002197

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$702,989	\$775,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,864	\$0
Net Difference Between Projected and Actual	177,723	0
Change of Assumptions	42,284	0
Changes in Proportion and Differences Between	7,924	13,841
Total	\$243,795	\$13,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,893)
Total	\$145,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,702

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,559
2025	10,133
2026	116,055
2027	24,207
2028	0
Thereafter	0
Total	\$229,954

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,263,647	\$775,395	\$368,288

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of 2022	\$702,989
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,379
- Net Difference Between Projected and Actual Investment	90,967
- Change of Assumptions	(22,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,104
Pension Expense/Income	145,514
Contributions	(154,702)
Total Activity in FY 2023	72,406
Net Pension Liability as of 2023	\$775,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$1,031,746 Proportionate Share: 0.0001641

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$535,836	\$579,164

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,850	\$0
Net Difference Between Projected and Actual	132,746	0
Change of Assumptions	31,583	0
Changes in Proportion and Differences Between	17,022	17,292
Total	\$193,201	\$17,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,643
Total	\$119,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,217

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$67,819
2025	4,854
2026	85,155
2027	18,081
2028	0
Thereafter	0
Total	\$175,909

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$943,853	\$579,164	\$275,085

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of 2022	\$535,836
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,333
- Net Difference Between Projected and Actual Investment	66,618
- Change of Assumptions	(18,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,553)
Pension Expense/Income	119,215
Contributions	(115,217)
Total Activity in FY 2023	43,328
Net Pension Liability as of 2023	\$579,164

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$176,592 Proportionate Share: 0.0000281

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$82,000	\$99,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,029	\$0
Net Difference Between Projected and Actual	22,731	0
Change of Assumptions	5,408	0
Changes in Proportion and Differences Between	4,447	11,099
Total	\$34,615	\$11,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,288)
Total	\$10,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,778

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,901
2025	(403)
2026	15,923
2027	3,095
2028	0
Thereafter	0
Total	\$23,516

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,623	\$99,174	\$47,105

PERF Net Pension Liability - Unaudited
CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of 2022	\$82,000
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	573
- Net Difference Between Projected and Actual Investment	12,611
- Change of Assumptions	(2,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,113
Pension Expense/Income	10,845
Contributions	(19,778)
Total Activity in FY 2023	17,174
Net Pension Liability as of 2023	\$99,174

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$23,011,319 Proportionate Share: 0.0036602

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,180,334	\$12,918,068

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$264,299	\$0
Net Difference Between Projected and Actual	2,960,856	0
Change of Assumptions	704,448	0
Changes in Proportion and Differences Between	406,585	11,140
Total	\$4,336,188	\$11,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,622,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	245,668
Total	\$2,868,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,556,184

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,555,097
2025	364,448
2026	2,002,212
2027	403,291
2028	0
Thereafter	0
Total	\$4,325,048

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,052,348	\$12,918,068	\$6,135,681

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of 2022	\$11,180,334
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,731
- Net Difference Between Projected and Actual Investment	1,581,084
- Change of Assumptions	(331,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,571
Pension Expense/Income	2,868,072
Contributions	(2,556,184)
Total Activity in FY 2023	1,737,734
Net Pension Liability as of 2023	\$12,918,068

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$167,317 Proportionate Share: 0.0000266

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$92,723	\$93,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,921	\$0
Net Difference Between Projected and Actual	21,518	0
Change of Assumptions	5,119	0
Changes in Proportion and Differences Between	773	8,043
Total	\$29,331	\$8,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,733)
Total	\$16,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,740

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,385
2025	(1,043)
2026	13,015
2027	2,931
2028	0
Thereafter	0
Total	\$21,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$152,995	\$93,880	\$44,590

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of 2022	\$92,723
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275
- Net Difference Between Projected and Actual Investment	10,075
- Change of Assumptions	(3,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,305)
Pension Expense/Income	16,325
Contributions	(18,740)
Total Activity in FY 2023	1,157
Net Pension Liability as of 2023	\$93,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$54,626,486 Proportionate Share: 0.0086889

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,646,176	\$30,666,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$627,417	\$0
Net Difference Between Projected and Actual	7,028,738	0
Change of Assumptions	1,672,279	0
Changes in Proportion and Differences Between	729,473	812,428
Total	\$10,057,907	\$812,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,225,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	452,084
Total	\$6,677,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,021,609

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,445,366
2025	248,811
2026	4,593,933
2027	957,369
2028	0
Thereafter	0
Total	\$9,245,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,975,887	\$30,666,030	\$14,565,411

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of 2022	\$27,646,176
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,408
- Net Difference Between Projected and Actual Investment	3,616,907
- Change of Assumptions	(889,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(499,766)
Pension Expense/Income	6,677,375
Contributions	(6,021,609)
Total Activity in FY 2023	3,019,854
Net Pension Liability as of 2023	\$30,666,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 949000
 Submission Unit Name: NOBLE COUNTY

Wages: \$9,990,740 Proportionate Share: 0.0015891

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,341,961	\$5,608,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,747	\$0
Net Difference Between Projected and Actual	1,285,475	0
Change of Assumptions	305,841	0
Changes in Proportion and Differences Between	153,893	188,937
Total	\$1,859,956	\$188,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,138,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,967)
Total	\$1,124,567

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,108,749

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$608,013
2025	85,401
2026	802,514
2027	175,091
2028	0
Thereafter	0
Total	\$1,671,019

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,140,016	\$5,608,465	\$2,663,846

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of 2022	\$5,341,961
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,871
- Net Difference Between Projected and Actual Investment	626,220
- Change of Assumptions	(189,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,251)
Pension Expense/Income	1,124,567
Contributions	(1,108,749)
Total Activity in FY 2023	266,504
Net Pension Liability as of 2023	\$5,608,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 950000
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$10,373,153 Proportionate Share: 0.0016500

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,313,576	\$5,823,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,145	\$0
Net Difference Between Projected and Actual	1,334,739	0
Change of Assumptions	317,562	0
Changes in Proportion and Differences Between	123,700	89,826
Total	\$1,895,146	\$89,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,182,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,622)
Total	\$1,106,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,161,790

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$630,146
2025	126,421
2026	866,952
2027	181,801
2028	0
Thereafter	0
Total	\$1,805,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,490,294	\$5,823,401	\$2,765,934

PERF Net Pension Liability - Unaudited
WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of 2022	\$5,313,576
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,773
- Net Difference Between Projected and Actual Investment	678,987
- Change of Assumptions	(174,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,112
Pension Expense/Income	1,106,545
Contributions	(1,161,790)
Total Activity in FY 2023	509,825
Net Pension Liability as of 2023	\$5,823,401

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 951000
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$1,770,020 Proportionate Share: 0.0002815

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$878,342	\$993,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,327	\$0
Net Difference Between Projected and Actual	227,715	0
Change of Assumptions	54,178	0
Changes in Proportion and Differences Between	29,350	454
Total	\$331,570	\$454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,613
Total	\$227,298

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,242

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,292
2025	26,049
2026	151,759
2027	31,016
2028	0
Thereafter	0
Total	\$331,116

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,619,102	\$993,508	\$471,885

PERF Net Pension Liability - Unaudited
VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of 2022	\$878,342
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,727
- Net Difference Between Projected and Actual Investment	119,318
- Change of Assumptions	(27,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,724)
Pension Expense/Income	227,298
Contributions	(198,242)
Total Activity in FY 2023	115,166
Net Pension Liability as of 2023	\$993,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$3,284,762 Proportionate Share: 0.0005225

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,578,808	\$1,844,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,729	\$0
Net Difference Between Projected and Actual	422,667	0
Change of Assumptions	100,561	0
Changes in Proportion and Differences Between	52,873	32,531
Total	\$613,830	\$32,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,948)
Total	\$334,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$367,894

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$193,811
2025	41,218
2026	288,700
2027	57,570
2028	0
Thereafter	0
Total	\$581,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,005,260	\$1,844,077	\$875,879

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of 2022	\$1,578,808
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,688
- Net Difference Between Projected and Actual Investment	227,825
- Change of Assumptions	(45,734)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,979
Pension Expense/Income	334,405
Contributions	(367,894)
Total Activity in FY 2023	265,269
Net Pension Liability as of 2023	\$1,844,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 953000
 Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,774,400 Proportionate Share: 0.0002822

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$958,450	\$995,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,377	\$0
Net Difference Between Projected and Actual	228,281	0
Change of Assumptions	54,313	0
Changes in Proportion and Differences Between	34,218	41,304
Total	\$337,189	\$41,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(515)
Total	\$201,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,730

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$106,726
2025	16,738
2026	141,326
2027	31,095
2028	0
Thereafter	0
Total	\$295,885

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,623,128	\$995,978	\$473,059

PERF Net Pension Liability - Unaudited
UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of 2022	\$958,450
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,354
- Net Difference Between Projected and Actual Investment	109,998
- Change of Assumptions	(34,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,267)
Pension Expense/Income	201,671
Contributions	(197,730)
Total Activity in FY 2023	37,528
Net Pension Liability as of 2023	\$995,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$127,957 Proportionate Share: 0.0000204

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,869	\$71,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,473	\$0
Net Difference Between Projected and Actual	16,502	0
Change of Assumptions	3,926	0
Changes in Proportion and Differences Between	2,587	172
Total	\$24,488	\$172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	777
Total	\$15,393

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,331

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,489
2025	2,208
2026	11,372
2027	2,247
2028	0
Thereafter	0
Total	\$24,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,335	\$71,998	\$34,197

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of 2022	\$60,869
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	391
- Net Difference Between Projected and Actual Investment	8,990
- Change of Assumptions	(1,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,400
Pension Expense/Income	15,393
Contributions	(14,331)
Total Activity in FY 2023	11,129
Net Pension Liability as of 2023	\$71,998

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 955000
 Submission Unit Name: WHITE COUNTY

Wages: \$7,561,548 Proportionate Share: 0.0012027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,876,375	\$4,244,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,846	\$0
Net Difference Between Projected and Actual	972,904	0
Change of Assumptions	231,474	0
Changes in Proportion and Differences Between	27,488	59,527
Total	\$1,318,712	\$59,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$861,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,317
Total	\$891,009

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$838,851

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$436,501
2025	60,104
2026	630,061
2027	132,519
2028	0
Thereafter	0
Total	\$1,259,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,917,561	\$4,244,730	\$2,016,115

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of 2022	\$3,876,375
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,999
- Net Difference Between Projected and Actual Investment	494,518
- Change of Assumptions	(127,718)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,602)
Pension Expense/Income	891,009
Contributions	(838,851)
Total Activity in FY 2023	368,355
Net Pension Liability as of 2023	\$4,244,730

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$201,346 Proportionate Share: 0.0000320

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$97,769	\$112,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,311	\$0
Net Difference Between Projected and Actual	25,886	0
Change of Assumptions	6,159	0
Changes in Proportion and Differences Between	3,674	421
Total	\$38,030	\$421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,163
Total	\$24,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,551

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,772
2025	2,772
2026	17,538
2027	3,527
2028	0
Thereafter	0
Total	\$37,609

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,054	\$112,939	\$53,642

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of 2022	\$97,769
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	575
- Net Difference Between Projected and Actual Investment	13,820
- Change of Assumptions	(2,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,136
Pension Expense/Income	24,090
Contributions	(22,551)
Total Activity in FY 2023	15,170
Net Pension Liability as of 2023	\$112,939

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 955002
 Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$795,943 Proportionate Share: 0.0001266

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$420,090	\$446,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,142	\$0
Net Difference Between Projected and Actual	102,411	0
Change of Assumptions	24,366	0
Changes in Proportion and Differences Between	3,983	17,077
Total	\$139,902	\$17,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,000)
Total	\$79,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,146

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,646
2025	2,400
2026	64,829
2027	13,950
2028	0
Thereafter	0
Total	\$122,825

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$728,164	\$446,814	\$212,223

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of 2022	\$420,090
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,681
- Net Difference Between Projected and Actual Investment	50,567
- Change of Assumptions	(14,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,522)
Pension Expense/Income	79,704
Contributions	(89,146)
Total Activity in FY 2023	26,724
Net Pension Liability as of 2023	\$446,814

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 956000
 Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$2,812,253 Proportionate Share: 0.0004473

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,312,940	\$1,578,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,299	\$0
Net Difference Between Projected and Actual	361,836	0
Change of Assumptions	86,088	0
Changes in Proportion and Differences Between	86,069	16,271
Total	\$566,292	\$16,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,885
Total	\$359,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$314,972

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$202,784
2025	45,528
2026	252,424
2027	49,285
2028	0
Thereafter	0
Total	\$550,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,572,732	\$1,578,671	\$749,820

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of 2022	\$1,312,940
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,980
- Net Difference Between Projected and Actual Investment	199,805
- Change of Assumptions	(35,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,129
Pension Expense/Income	359,360
Contributions	(314,972)
Total Activity in FY 2023	265,731
Net Pension Liability as of 2023	\$1,578,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,678,480 Proportionate Share: 0.0002670

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$858,473	\$942,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,280	\$0
Net Difference Between Projected and Actual	215,985	0
Change of Assumptions	51,387	0
Changes in Proportion and Differences Between	59,723	9,519
Total	\$346,375	\$9,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,973
Total	\$232,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,624

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$133,593
2025	33,439
2026	140,405
2027	29,419
2028	0
Thereafter	0
Total	\$336,856

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,535,702	\$942,332	\$447,578

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of 2022	\$858,473
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,033
- Net Difference Between Projected and Actual Investment	110,040
- Change of Assumptions	(28,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,698)
Pension Expense/Income	232,269
Contributions	(187,624)
Total Activity in FY 2023	83,859
Net Pension Liability as of 2023	\$942,332

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$11,783,092 Proportionate Share: 0.0018742

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,706,544	\$6,614,678

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,334	\$0
Net Difference Between Projected and Actual	1,516,102	0
Change of Assumptions	360,711	0
Changes in Proportion and Differences Between	224,341	32,040
Total	\$2,236,488	\$32,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,342,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,160
Total	\$1,407,958

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,319,639

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$768,230
2025	200,070
2026	1,029,644
2027	206,504
2028	0
Thereafter	0
Total	\$2,204,448

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,779,823	\$6,614,678	\$3,141,766

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of 2022	\$5,706,544
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,983
- Net Difference Between Projected and Actual Investment	811,854
- Change of Assumptions	(168,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,045
Pension Expense/Income	1,407,958
Contributions	(1,319,639)
Total Activity in FY 2023	908,134
Net Pension Liability as of 2023	\$6,614,678

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$3,284,095 Proportionate Share: 0.0005224

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,765,200	\$1,843,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,722	\$0
Net Difference Between Projected and Actual	422,587	0
Change of Assumptions	100,542	0
Changes in Proportion and Differences Between	25,646	125,027
Total	\$586,497	\$125,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,627)
Total	\$332,654

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$360,273

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,730
2025	(15,646)
2026	261,824
2027	57,562
2028	0
Thereafter	0
Total	\$461,470

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,004,685	\$1,843,724	\$875,712

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of 2022	\$1,765,200
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,371
- Net Difference Between Projected and Actual Investment	204,743
- Change of Assumptions	(63,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,947)
Pension Expense/Income	332,654
Contributions	(360,273)
Total Activity in FY 2023	78,524
Net Pension Liability as of 2023	\$1,843,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 961001
 Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$99,986 Proportionate Share: 0.0000159

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,238	\$56,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,148	\$0
Net Difference Between Projected and Actual	12,862	0
Change of Assumptions	3,060	0
Changes in Proportion and Differences Between	468	12,512
Total	\$17,538	\$12,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,855)
Total	\$4,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,199

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$125)
2025	(3,722)
2026	7,120
2027	1,753
2028	0
Thereafter	0
Total	\$5,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,452	\$56,116	\$26,654

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of 2022	\$60,238
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78
- Net Difference Between Projected and Actual Investment	5,428
- Change of Assumptions	(2,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(444)
Pension Expense/Income	4,537
Contributions	(11,199)
Total Activity in FY 2023	(4,122)
Net Pension Liability as of 2023	\$56,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$3,200,037 Proportionate Share: 0.0005090

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,410,394	\$1,796,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,754	\$0
Net Difference Between Projected and Actual	411,747	0
Change of Assumptions	97,963	0
Changes in Proportion and Differences Between	154,650	30,028
Total	\$701,114	\$30,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,460
Total	\$402,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,096

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$226,843
2025	90,628
2026	297,531
2027	56,084
2028	0
Thereafter	0
Total	\$671,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,927,612	\$1,796,431	\$853,249

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of 2022	\$1,410,394
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,705
- Net Difference Between Projected and Actual Investment	237,689
- Change of Assumptions	(32,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,325
Pension Expense/Income	402,141
Contributions	(352,096)
Total Activity in FY 2023	386,037
Net Pension Liability as of 2023	\$1,796,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$3,392,405 Proportionate Share: 0.0005396

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,856,030	\$1,904,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,964	\$0
Net Difference Between Projected and Actual	436,500	0
Change of Assumptions	103,852	0
Changes in Proportion and Differences Between	113,785	86,678
Total	\$693,101	\$86,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$386,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,001)
Total	\$373,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,947

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$234,196
2025	45,398
2026	267,375
2027	59,454
2028	0
Thereafter	0
Total	\$606,423

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,103,614	\$1,904,429	\$904,544

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of 2022	\$1,856,030
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,000
- Net Difference Between Projected and Actual Investment	207,446
- Change of Assumptions	(68,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90,572)
Pension Expense/Income	373,603
Contributions	(379,947)
Total Activity in FY 2023	48,399
Net Pension Liability as of 2023	\$1,904,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$188,727 Proportionate Share: 0.0000300

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$99,976	\$105,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,166	\$0
Net Difference Between Projected and Actual	24,268	0
Change of Assumptions	5,774	0
Changes in Proportion and Differences Between	853	4,645
Total	\$33,061	\$4,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,189)
Total	\$19,305

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,137

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,268
2025	539
2026	15,304
2027	3,305
2028	0
Thereafter	0
Total	\$28,416

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,551	\$105,880	\$50,290

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of 2022	\$99,976
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	11,930
- Change of Assumptions	(3,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,094)
Pension Expense/Income	19,305
Contributions	(21,137)
Total Activity in FY 2023	5,904
Net Pension Liability as of 2023	\$105,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$904,053 Proportionate Share: 0.0001438

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$455,098	\$507,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,384	\$0
Net Difference Between Projected and Actual	116,325	0
Change of Assumptions	27,676	0
Changes in Proportion and Differences Between	4,058	7,607
Total	\$158,443	\$7,607

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,487)
Total	\$84,541

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,254

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,761
2025	7,583
2026	76,646
2027	15,846
2028	0
Thereafter	0
Total	\$150,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$827,093	\$507,518	\$241,055

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of 2022	\$455,098
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,301
- Net Difference Between Projected and Actual Investment	60,161
- Change of Assumptions	(14,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,165
Pension Expense/Income	84,541
Contributions	(101,254)
Total Activity in FY 2023	52,420
Net Pension Liability as of 2023	\$507,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$1,935,514 Proportionate Share: 0.0003079

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$930,380	\$1,086,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,233	\$0
Net Difference Between Projected and Actual	249,070	0
Change of Assumptions	59,259	0
Changes in Proportion and Differences Between	52,762	465
Total	\$383,324	\$465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,600
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,271
Total	\$254,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,497

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$142,108
2025	37,647
2026	169,181
2027	33,923
2028	0
Thereafter	0
Total	\$382,859

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,770,946	\$1,086,682	\$516,140

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of 2022	\$930,380
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,709
- Net Difference Between Projected and Actual Investment	134,251
- Change of Assumptions	(26,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81)
Pension Expense/Income	254,871
Contributions	(211,497)
Total Activity in FY 2023	156,302
Net Pension Liability as of 2023	\$1,086,682

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$9,837,791 Proportionate Share: 0.0015648

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,394,630	\$5,522,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,993	\$0
Net Difference Between Projected and Actual	1,265,818	0
Change of Assumptions	301,164	0
Changes in Proportion and Differences Between	0	1,365,822
Total	\$1,679,975	\$1,365,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,121,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,059,678)
Total	\$61,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$942,514

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$278,973)
2025	(324,616)
2026	745,326
2027	172,416
2028	0
Thereafter	0
Total	\$314,153

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,000,250	\$5,522,702	\$2,623,112

PERF Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of 2022	\$5,394,630
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,182
- Net Difference Between Projected and Actual Investment	600,064
- Change of Assumptions	(198,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	590,606
Pension Expense/Income	61,446
Contributions	(942,514)
Total Activity in FY 2023	128,072
Net Pension Liability as of 2023	\$5,522,702

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 971000
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$8,342,064 Proportionate Share: 0.0013269

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,341,881	\$4,683,073

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,814	\$0
Net Difference Between Projected and Actual	1,073,373	0
Change of Assumptions	255,377	0
Changes in Proportion and Differences Between	44,112	90,419
Total	\$1,468,676	\$90,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$950,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,820
Total	\$975,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$932,735

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$484,084
2025	60,450
2026	687,522
2027	146,201
2028	0
Thereafter	0
Total	\$1,378,257

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,631,922	\$4,683,073	\$2,224,314

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of 2022	\$4,341,881
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,700
- Net Difference Between Projected and Actual Investment	537,539
- Change of Assumptions	(146,949)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(110,860)
Pension Expense/Income	975,497
Contributions	(932,735)
Total Activity in FY 2023	341,192
Net Pension Liability as of 2023	\$4,683,073

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$3,318,647 Proportionate Share: 0.0005279

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,632,423	\$1,863,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,119	\$0
Net Difference Between Projected and Actual	427,036	0
Change of Assumptions	101,600	0
Changes in Proportion and Differences Between	63,180	8,516
Total	\$629,935	\$8,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,126
Total	\$397,348

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$368,839

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$220,105
2025	57,064
2026	286,084
2027	58,166
2028	0
Thereafter	0
Total	\$621,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,036,319	\$1,863,135	\$884,931

PERF Net Pension Liability - Unaudited
MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of 2022	\$1,632,423
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,126
- Net Difference Between Projected and Actual Investment	225,578
- Change of Assumptions	(49,663)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,162
Pension Expense/Income	397,348
Contributions	(368,839)
Total Activity in FY 2023	230,712
Net Pension Liability as of 2023	\$1,863,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 973000
 Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$189,024 Proportionate Share: 0.0000301

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$124,261	\$106,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,173	\$0
Net Difference Between Projected and Actual	24,349	0
Change of Assumptions	5,793	0
Changes in Proportion and Differences Between	2,226	17,604
Total	\$34,541	\$17,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,277)
Total	\$16,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,171

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,048
2025	(4,507)
2026	12,081
2027	3,315
2028	0
Thereafter	0
Total	\$16,937

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$173,126	\$106,233	\$50,457

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of 2022	\$124,261
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34)
- Net Difference Between Projected and Actual Investment	9,014
- Change of Assumptions	(5,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,404)
Pension Expense/Income	16,289
Contributions	(21,171)
Total Activity in FY 2023	(18,028)
Net Pension Liability as of 2023	\$106,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 974000
 Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$152,319 Proportionate Share: 0.0000242

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$77,269	\$85,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,747	\$0
Net Difference Between Projected and Actual	19,576	0
Change of Assumptions	4,658	0
Changes in Proportion and Differences Between	779	691
Total	\$26,760	\$691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,338
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,010
Total	\$21,348

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,060

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,210
2025	1,384
2026	12,810
2027	2,665
2028	0
Thereafter	0
Total	\$26,069

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,191	\$85,410	\$40,567

PERF Net Pension Liability - Unaudited
KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of 2022	\$77,269
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	375
- Net Difference Between Projected and Actual Investment	10,040
- Change of Assumptions	(2,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,060)
Pension Expense/Income	21,348
Contributions	(17,060)
Total Activity in FY 2023	8,141
Net Pension Liability as of 2023	\$85,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$5,890,753 Proportionate Share: 0.0009370

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,031,463	\$3,306,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,660	\$0
Net Difference Between Projected and Actual	757,970	0
Change of Assumptions	180,336	0
Changes in Proportion and Differences Between	121,608	43,969
Total	\$1,127,574	\$43,969

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$671,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,903
Total	\$687,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$658,545

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$408,872
2025	81,292
2026	490,200
2027	103,241
2028	0
Thereafter	0
Total	\$1,083,605

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,389,337	\$3,306,986	\$1,570,716

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of 2022	\$3,031,463
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,820
- Net Difference Between Projected and Actual Investment	383,855
- Change of Assumptions	(100,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,273)
Pension Expense/Income	687,231
Contributions	(658,545)
Total Activity in FY 2023	275,523
Net Pension Liability as of 2023	\$3,306,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 976000
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$547,988 Proportionate Share: 0.0000872

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$268,076	\$307,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,297	\$0
Net Difference Between Projected and Actual	70,539	0
Change of Assumptions	16,783	0
Changes in Proportion and Differences Between	12,033	3,902
Total	\$105,652	\$3,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	891
Total	\$63,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,375

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,544
2025	10,046
2026	47,551
2027	9,609
2028	0
Thereafter	0
Total	\$101,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$501,548	\$307,758	\$146,175

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of 2022	\$268,076
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,536
- Net Difference Between Projected and Actual Investment	37,456
- Change of Assumptions	(8,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,756
Pension Expense/Income	63,367
Contributions	(61,375)
Total Activity in FY 2023	39,682
Net Pension Liability as of 2023	\$307,758

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$4,035,843 Proportionate Share: 0.0006419

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,117,167	\$2,265,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,351	\$0
Net Difference Between Projected and Actual	519,254	0
Change of Assumptions	123,541	0
Changes in Proportion and Differences Between	11,822	76,645
Total	\$700,968	\$76,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,801)
Total	\$420,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,162

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$201,218
2025	23,680
2026	328,699
2027	70,726
2028	0
Thereafter	0
Total	\$624,323

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,692,012	\$2,265,479	\$1,076,032

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of 2022	\$2,117,167
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,749
- Net Difference Between Projected and Actual Investment	257,973
- Change of Assumptions	(72,639)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,707)
Pension Expense/Income	420,098
Contributions	(442,162)
Total Activity in FY 2023	148,312
Net Pension Liability as of 2023	\$2,265,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$14,312,277 Proportionate Share: 0.0022765

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,672,012	\$8,034,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,384	\$0
Net Difference Between Projected and Actual	1,841,536	0
Change of Assumptions	438,139	0
Changes in Proportion and Differences Between	65,303	372,739
Total	\$2,509,362	\$372,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,631,032
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(112,612)
Total	\$1,518,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,602,874

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$698,846
2025	37,332
2026	1,149,614
2027	250,831
2028	0
Thereafter	0
Total	\$2,136,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,093,730	\$8,034,529	\$3,816,151

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of 2022	\$7,672,012
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,126
- Net Difference Between Projected and Actual Investment	894,728
- Change of Assumptions	(272,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(203,120)
Pension Expense/Income	1,518,420
Contributions	(1,602,874)
Total Activity in FY 2023	362,517
Net Pension Liability as of 2023	\$8,034,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$523,097 Proportionate Share: 0.0000832

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$259,876	\$293,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,008	\$0
Net Difference Between Projected and Actual	67,303	0
Change of Assumptions	16,013	0
Changes in Proportion and Differences Between	17,426	120
Total	\$106,750	\$120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,257
Total	\$74,867

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,587

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$42,626
2025	10,022
2026	44,815
2027	9,167
2028	0
Thereafter	0
Total	\$106,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$478,541	\$293,641	\$139,470

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of 2022	\$259,876
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,392
- Net Difference Between Projected and Actual Investment	35,232
- Change of Assumptions	(8,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,071)
Pension Expense/Income	74,867
Contributions	(58,587)
Total Activity in FY 2023	33,765
Net Pension Liability as of 2023	\$293,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,573,881 Proportionate Share: 0.0002503

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$771,427	\$883,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,074	\$0
Net Difference Between Projected and Actual	202,476	0
Change of Assumptions	48,173	0
Changes in Proportion and Differences Between	57,439	362
Total	\$326,162	\$362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,211
Total	\$216,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,275

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$123,707
2025	38,269
2026	136,245
2027	27,579
2028	0
Thereafter	0
Total	\$325,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,439,649	\$883,392	\$419,584

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of 2022	\$771,427
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,373
- Net Difference Between Projected and Actual Investment	107,274
- Change of Assumptions	(23,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,640)
Pension Expense/Income	216,542
Contributions	(176,275)
Total Activity in FY 2023	111,965
Net Pension Liability as of 2023	\$883,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$1,067,628 Proportionate Share: 0.0001698

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$552,867	\$599,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,261	\$0
Net Difference Between Projected and Actual	137,357	0
Change of Assumptions	32,680	0
Changes in Proportion and Differences Between	13,624	9,940
Total	\$195,922	\$9,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,999
Total	\$131,655

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,361

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$68,967
2025	9,951
2026	88,355
2027	18,709
2028	0
Thereafter	0
Total	\$185,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$976,638	\$599,281	\$284,640

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of 2022	\$552,867
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,442
- Net Difference Between Projected and Actual Investment	69,127
- Change of Assumptions	(18,550)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,899)
Pension Expense/Income	131,655
Contributions	(119,361)
Total Activity in FY 2023	46,414
Net Pension Liability as of 2023	\$599,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$6,259,619 Proportionate Share: 0.0009957

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,281,878	\$3,514,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,899	\$0
Net Difference Between Projected and Actual	805,455	0
Change of Assumptions	191,634	0
Changes in Proportion and Differences Between	55,258	80,509
Total	\$1,124,246	\$80,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$713,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,276
Total	\$748,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$696,617

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$379,396
2025	42,545
2026	512,086
2027	109,710
2028	0
Thereafter	0
Total	\$1,043,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,726,961	\$3,514,158	\$1,669,116

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of 2022	\$3,281,878
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,611
- Net Difference Between Projected and Actual Investment	400,437
- Change of Assumptions	(112,470)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(121,341)
Pension Expense/Income	748,660
Contributions	(696,617)
Total Activity in FY 2023	232,280
Net Pension Liability as of 2023	\$3,514,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 984000
 Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$746,664 Proportionate Share: 0.0001188

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$423,244	\$419,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,578	\$0
Net Difference Between Projected and Actual	96,101	0
Change of Assumptions	22,864	0
Changes in Proportion and Differences Between	12,756	28,594
Total	\$140,299	\$28,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	383
Total	\$85,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,626

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,556
2025	2,192
2026	56,868
2027	13,089
2028	0
Thereafter	0
Total	\$111,705

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$683,301	\$419,285	\$199,147

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of 2022	\$423,244
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,061
- Net Difference Between Projected and Actual Investment	43,868
- Change of Assumptions	(16,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,407)
Pension Expense/Income	85,499
Contributions	(83,626)
Total Activity in FY 2023	(3,959)
Net Pension Liability as of 2023	\$419,285

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$4,317,822 Proportionate Share: 0.0006868

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,038,952	\$2,423,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,593	\$0
Net Difference Between Projected and Actual	555,575	0
Change of Assumptions	132,183	0
Changes in Proportion and Differences Between	116,433	20,569
Total	\$853,784	\$20,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$492,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,394
Total	\$545,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$483,342

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$286,679
2025	86,469
2026	384,394
2027	75,673
2028	0
Thereafter	0
Total	\$833,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,950,263	\$2,423,947	\$1,151,299

PERF Net Pension Liability - Unaudited
ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of 2022	\$2,038,952
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,380
- Net Difference Between Projected and Actual Investment	303,947
- Change of Assumptions	(56,750)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,298
Pension Expense/Income	545,462
Contributions	(483,342)
Total Activity in FY 2023	384,995
Net Pension Liability as of 2023	\$2,423,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$428,650 Proportionate Share: 0.0000682

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$222,661	\$240,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,925	\$0
Net Difference Between Projected and Actual	55,169	0
Change of Assumptions	13,126	0
Changes in Proportion and Differences Between	1,722	22,386
Total	\$74,942	\$22,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,839)
Total	\$44,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,730

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,445
2025	(2,773)
2026	35,370
2027	7,514
2028	0
Thereafter	0
Total	\$52,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$392,265	\$240,701	\$114,325

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of 2022	\$222,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	971
- Net Difference Between Projected and Actual Investment	27,690
- Change of Assumptions	(7,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	591
Pension Expense/Income	44,024
Contributions	(47,730)
Total Activity in FY 2023	18,040
Net Pension Liability as of 2023	\$240,701

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$9,165,441 Proportionate Share: 0.0014579

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,708,671	\$5,145,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,274	\$0
Net Difference Between Projected and Actual	1,179,343	0
Change of Assumptions	280,590	0
Changes in Proportion and Differences Between	97,231	79,037
Total	\$1,662,438	\$79,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,044,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,660
Total	\$1,113,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,025,644

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$584,547
2025	74,230
2026	763,988
2027	160,636
2028	0
Thereafter	0
Total	\$1,583,401

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,385,394	\$5,145,416	\$2,443,913

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of 2022	\$4,708,671
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,646
- Net Difference Between Projected and Actual Investment	598,243
- Change of Assumptions	(155,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,971)
Pension Expense/Income	1,113,194
Contributions	(1,025,644)
Total Activity in FY 2023	436,745
Net Pension Liability as of 2023	\$5,145,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$5,869,865 Proportionate Share: 0.0009337

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,092,332	\$3,295,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,422	\$0
Net Difference Between Projected and Actual	755,301	0
Change of Assumptions	179,701	0
Changes in Proportion and Differences Between	26,675	92,699
Total	\$1,029,099	\$92,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$668,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(86,144)
Total	\$582,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$657,425

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$320,321
2025	34,278
2026	478,924
2027	102,877
2028	0
Thereafter	0
Total	\$936,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,370,356	\$3,295,339	\$1,565,184

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of 2022	\$3,092,332
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,501
- Net Difference Between Projected and Actual Investment	373,674
- Change of Assumptions	(106,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,722)
Pension Expense/Income	582,819
Contributions	(657,425)
Total Activity in FY 2023	203,007
Net Pension Liability as of 2023	\$3,295,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$276,696 Proportionate Share: 0.0000440

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$153,276	\$155,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,177	\$0
Net Difference Between Projected and Actual	35,593	0
Change of Assumptions	8,468	0
Changes in Proportion and Differences Between	9,253	8,935
Total	\$56,491	\$8,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,362
Total	\$33,886

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,990

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,715
2025	3,453
2026	21,540
2027	4,848
2028	0
Thereafter	0
Total	\$47,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$253,075	\$155,291	\$73,758

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of 2022	\$153,276
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	16,677
- Change of Assumptions	(5,735)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,278)
Pension Expense/Income	33,886
Contributions	(30,990)
Total Activity in FY 2023	2,015
Net Pension Liability as of 2023	\$155,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$146,078,809 Proportionate Share: 0.0232353

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$68,596,161	\$82,005,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,677,798	\$0
Net Difference Between Projected and Actual	18,795,800	0
Change of Assumptions	4,471,902	0
Changes in Proportion and Differences Between	2,605,554	3,521,871
Total	\$27,551,054	\$3,521,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,647,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,661,387)
Total	\$14,985,887

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,193,838

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,337,269
2025	1,459,192
2026	12,672,590
2027	2,560,132
2028	0
Thereafter	0
Total	\$24,029,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,642,318	\$82,005,134	\$38,949,889

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of 2022	\$68,596,161
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	459,498
- Net Difference Between Projected and Actual Investment	10,330,307
- Change of Assumptions	(1,884,331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,711,450
Pension Expense/Income	14,985,887
Contributions	(14,193,838)
Total Activity in FY 2023	13,408,973
Net Pension Liability as of 2023	\$82,005,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$2,076,252 Proportionate Share: 0.0003302

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,065,049	\$1,165,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,843	\$0
Net Difference Between Projected and Actual	267,110	0
Change of Assumptions	63,551	0
Changes in Proportion and Differences Between	28,190	43,115
Total	\$382,694	\$43,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,745)
Total	\$198,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,637

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$106,017
2025	25,315
2026	171,865
2027	36,382
2028	0
Thereafter	0
Total	\$339,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,899,209	\$1,165,386	\$553,522

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of 2022	\$1,065,049
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,928
- Net Difference Between Projected and Actual Investment	135,672
- Change of Assumptions	(35,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,681
Pension Expense/Income	198,832
Contributions	(224,637)
Total Activity in FY 2023	100,337
Net Pension Liability as of 2023	\$1,165,386

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$659,741 Proportionate Share: 0.0001049

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$328,629	\$370,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,575	\$0
Net Difference Between Projected and Actual	84,857	0
Change of Assumptions	20,189	0
Changes in Proportion and Differences Between	12,799	165
Total	\$125,420	\$165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,447
Total	\$78,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,891

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$45,914
2025	11,406
2026	56,376
2027	11,559
2028	0
Thereafter	0
Total	\$125,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,353	\$370,227	\$175,846

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of 2022	\$328,629
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,739
- Net Difference Between Projected and Actual Investment	44,301
- Change of Assumptions	(10,262)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,107
Pension Expense/Income	78,604
Contributions	(73,891)
Total Activity in FY 2023	41,598
Net Pension Liability as of 2023	\$370,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 994000
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,565,108 Proportionate Share: 0.0004080

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,441,301	\$1,439,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,461	\$0
Net Difference Between Projected and Actual	330,045	0
Change of Assumptions	78,524	0
Changes in Proportion and Differences Between	63,820	87,447
Total	\$501,850	\$87,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,940
Total	\$295,258

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,426

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,485
2025	16,194
2026	195,770
2027	44,954
2028	0
Thereafter	0
Total	\$414,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,346,691	\$1,439,968	\$683,940

PERF Net Pension Liability - Unaudited
FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of 2022	\$1,441,301
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,862
- Net Difference Between Projected and Actual Investment	152,173
- Change of Assumptions	(55,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,171)
Pension Expense/Income	295,258
Contributions	(280,426)
Total Activity in FY 2023	(1,333)
Net Pension Liability as of 2023	\$1,439,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 995000
 Submission Unit Name: HENRY COUNTY

Wages: \$7,797,660 Proportionate Share: 0.0012403

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,072,228	\$4,377,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,561	\$0
Net Difference Between Projected and Actual	1,003,320	0
Change of Assumptions	238,710	0
Changes in Proportion and Differences Between	60,901	112,510
Total	\$1,392,492	\$112,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$888,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,725)
Total	\$830,906

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$438,072
2025	65,312
2026	639,938
2027	136,660
2028	0
Thereafter	0
Total	\$1,279,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,133,825	\$4,377,433	\$2,079,145

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of 2022	\$4,072,228
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,236
- Net Difference Between Projected and Actual Investment	500,764
- Change of Assumptions	(138,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,954)
Pension Expense/Income	830,906
Contributions	(867,118)
Total Activity in FY 2023	305,205
Net Pension Liability as of 2023	\$4,377,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 995001
 Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$233,046 Proportionate Share: 0.0000371

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$117,007	\$130,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,679	\$0
Net Difference Between Projected and Actual	30,011	0
Change of Assumptions	7,140	0
Changes in Proportion and Differences Between	2,487	9,505
Total	\$42,317	\$9,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,125
Total	\$27,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,101

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,341
2025	(1,442)
2026	19,826
2027	4,087
2028	0
Thereafter	0
Total	\$32,812

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,388	\$130,938	\$62,192

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of 2022	\$117,007
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	601
- Net Difference Between Projected and Actual Investment	15,571
- Change of Assumptions	(3,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(144)
Pension Expense/Income	27,706
Contributions	(26,101)
Total Activity in FY 2023	13,931
Net Pension Liability as of 2023	\$130,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$2,058,493 Proportionate Share: 0.0003274

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,045,495	\$1,155,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,641	\$0
Net Difference Between Projected and Actual	264,845	0
Change of Assumptions	63,012	0
Changes in Proportion and Differences Between	36,685	24,470
Total	\$388,183	\$24,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,383)
Total	\$209,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,551

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,339
2025	32,064
2026	173,235
2027	36,075
2028	0
Thereafter	0
Total	\$363,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,883,104	\$1,155,504	\$548,828

PERF Net Pension Liability - Unaudited
SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of 2022	\$1,045,495
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,072
- Net Difference Between Projected and Actual Investment	135,820
- Change of Assumptions	(33,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,345
Pension Expense/Income	209,188
Contributions	(230,551)
Total Activity in FY 2023	110,009
Net Pension Liability as of 2023	\$1,155,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$413,786 Proportionate Share: 0.0000658

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$229,914	\$232,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,751	\$0
Net Difference Between Projected and Actual	53,228	0
Change of Assumptions	12,664	0
Changes in Proportion and Differences Between	5,514	12,579
Total	\$76,157	\$12,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(299)
Total	\$46,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,344

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$24,023
2025	189
2026	32,116
2027	7,250
2028	0
Thereafter	0
Total	\$63,578

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,461	\$232,230	\$110,302

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of 2022	\$229,914
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	667
- Net Difference Between Projected and Actual Investment	24,854
- Change of Assumptions	(8,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,065)
Pension Expense/Income	46,844
Contributions	(46,344)
Total Activity in FY 2023	2,316
Net Pension Liability as of 2023	\$232,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$73,861 Proportionate Share: 0.0000117

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$39,108	\$41,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$845	\$0
Net Difference Between Projected and Actual	9,465	0
Change of Assumptions	2,252	0
Changes in Proportion and Differences Between	798	1,623
Total	\$13,360	\$1,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,370)
Total	\$6,013

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,272

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,267
2025	221
2026	5,959
2027	1,290
2028	0
Thereafter	0
Total	\$11,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,295	\$41,293	\$19,613

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of 2022	\$39,108
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151
- Net Difference Between Projected and Actual Investment	4,639
- Change of Assumptions	(1,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,026
Pension Expense/Income	6,013
Contributions	(8,272)
Total Activity in FY 2023	2,185
Net Pension Liability as of 2023	\$41,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$1,930,241 Proportionate Share: 0.0003070

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,157,772	\$1,083,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,168	\$0
Net Difference Between Projected and Actual	248,342	0
Change of Assumptions	59,086	0
Changes in Proportion and Differences Between	9,072	119,480
Total	\$338,668	\$119,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,266)
Total	\$113,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,076

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$69,814
2025	(22,665)
2026	138,213
2027	33,826
2028	0
Thereafter	0
Total	\$219,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,765,770	\$1,083,506	\$514,631

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of 2022	\$1,157,772
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,605
- Net Difference Between Projected and Actual Investment	105,461
- Change of Assumptions	(48,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,750)
Pension Expense/Income	113,689
Contributions	(216,076)
Total Activity in FY 2023	(74,266)
Net Pension Liability as of 2023	\$1,083,506

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1000000
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$337,489 Proportionate Share: 0.0000537

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$167,153	\$189,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,878	\$0
Net Difference Between Projected and Actual	43,440	0
Change of Assumptions	10,335	0
Changes in Proportion and Differences Between	4,898	336
Total	\$62,551	\$336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,467
Total	\$39,941

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,799

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,139
2025	4,157
2026	29,001
2027	5,918
2028	0
Thereafter	0
Total	\$62,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$308,866	\$189,525	\$90,019

PERF Net Pension Liability - Unaudited
THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of 2022	\$167,153
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	910
- Net Difference Between Projected and Actual Investment	22,812
- Change of Assumptions	(5,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,662
Pension Expense/Income	39,941
Contributions	(37,799)
Total Activity in FY 2023	22,372
Net Pension Liability as of 2023	\$189,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$46,547 Proportionate Share: 0.0000074

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$26,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$534	\$0
Net Difference Between Projected and Actual	5,986	0
Change of Assumptions	1,424	0
Changes in Proportion and Differences Between	38,361	23,466
Total	\$46,305	\$23,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,048)
Total	(\$2,746)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,955

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$268
2025	15,198
2026	6,559
2027	814
2028	0
Thereafter	0
Total	\$22,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,563	\$26,117	\$12,405

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	534
- Net Difference Between Projected and Actual Investment	5,986
- Change of Assumptions	1,424
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,874
Pension Expense/Income	(2,746)
Contributions	(1,955)
Total Activity in FY 2023	26,117
Net Pension Liability as of 2023	\$26,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,640,887 Proportionate Share: 0.0002610

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$825,673	\$921,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,847	\$0
Net Difference Between Projected and Actual	211,132	0
Change of Assumptions	50,232	0
Changes in Proportion and Differences Between	47,724	2,798
Total	\$327,935	\$2,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,102
Total	\$208,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,780

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,224
2025	34,993
2026	139,162
2027	28,758
2028	0
Thereafter	0
Total	\$325,137

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,501,192	\$921,156	\$437,521

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of 2022	\$825,673
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,183
- Net Difference Between Projected and Actual Investment	109,235
- Change of Assumptions	(26,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,978)
Pension Expense/Income	208,099
Contributions	(183,780)
Total Activity in FY 2023	95,483
Net Pension Liability as of 2023	\$921,156

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$934,162 Proportionate Share: 0.0001486

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$487,898	\$524,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,730	\$0
Net Difference Between Projected and Actual	120,207	0
Change of Assumptions	28,600	0
Changes in Proportion and Differences Between	6,830	22,609
Total	\$166,367	\$22,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,807)
Total	\$100,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,626

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$48,989
2025	1,593
2026	76,802
2027	16,374
2028	0
Thereafter	0
Total	\$143,758

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$854,702	\$524,459	\$249,102

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of 2022	\$487,898
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,065
- Net Difference Between Projected and Actual Investment	59,995
- Change of Assumptions	(16,609)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,924)
Pension Expense/Income	100,660
Contributions	(104,626)
Total Activity in FY 2023	36,561
Net Pension Liability as of 2023	\$524,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$6,642,466 Proportionate Share: 0.0010566

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,319,724	\$3,729,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,296	\$0
Net Difference Between Projected and Actual	854,719	0
Change of Assumptions	203,355	0
Changes in Proportion and Differences Between	96,709	20,277
Total	\$1,231,079	\$20,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$757,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,418
Total	\$838,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$743,480

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$458,461
2025	69,532
2026	566,390
2027	116,419
2028	0
Thereafter	0
Total	\$1,210,802

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,077,239	\$3,729,094	\$1,771,204

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of 2022	\$3,319,724
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,336
- Net Difference Between Projected and Actual Investment	445,030
- Change of Assumptions	(104,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,695)
Pension Expense/Income	838,435
Contributions	(743,480)
Total Activity in FY 2023	409,370
Net Pension Liability as of 2023	\$3,729,094

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1004001
 Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$308,893 Proportionate Share: 0.0000491

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$144,446	\$173,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,545	\$0
Net Difference Between Projected and Actual	39,719	0
Change of Assumptions	9,450	0
Changes in Proportion and Differences Between	7,175	5,626
Total	\$59,889	\$5,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,162)
Total	\$32,016

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,596

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,605
2025	4,580
2026	27,669
2027	5,409
2028	0
Thereafter	0
Total	\$54,263

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,408	\$173,290	\$82,308

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of 2022	\$144,446
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	979
- Net Difference Between Projected and Actual Investment	21,893
- Change of Assumptions	(3,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,486
Pension Expense/Income	32,016
Contributions	(34,596)
Total Activity in FY 2023	28,844
Net Pension Liability as of 2023	\$173,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$26,682,135 Proportionate Share: 0.0042441

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,190,587	\$14,978,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306,462	\$0
Net Difference Between Projected and Actual	3,433,192	0
Change of Assumptions	816,826	0
Changes in Proportion and Differences Between	708,524	7,852
Total	\$5,265,004	\$7,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,040,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	387,582
Total	\$3,428,330

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,980,736

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,982,961
2025	512,890
2026	2,293,675
2027	467,626
2028	0
Thereafter	0
Total	\$5,257,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,410,761	\$14,978,846	\$7,114,486

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of 2022	\$13,190,587
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,191
- Net Difference Between Projected and Actual Investment	1,805,334
- Change of Assumptions	(405,435)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(131,425)
Pension Expense/Income	3,428,330
Contributions	(2,980,736)
Total Activity in FY 2023	1,788,259
Net Pension Liability as of 2023	\$14,978,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$1,154,619 Proportionate Share: 0.0001837

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$550,974	\$648,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,265	\$0
Net Difference Between Projected and Actual	148,601	0
Change of Assumptions	35,355	0
Changes in Proportion and Differences Between	42,856	275
Total	\$240,077	\$275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,569
Total	\$139,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,318

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$90,980
2025	26,525
2026	102,056
2027	20,241
2028	0
Thereafter	0
Total	\$239,802

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,056,586	\$648,339	\$307,941

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of 2022	\$550,974
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,479
- Net Difference Between Projected and Actual Investment	80,605
- Change of Assumptions	(15,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,114
Pension Expense/Income	139,184
Contributions	(129,318)
Total Activity in FY 2023	97,365
Net Pension Liability as of 2023	\$648,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,274,388 Proportionate Share: 0.0002027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$660,728	\$715,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,637	\$0
Net Difference Between Projected and Actual	163,971	0
Change of Assumptions	39,012	0
Changes in Proportion and Differences Between	10,673	18,800
Total	\$228,293	\$18,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,962)
Total	\$140,265

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,728

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$69,789
2025	11,949
2026	105,420
2027	22,335
2028	0
Thereafter	0
Total	\$209,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,165,868	\$715,396	\$339,791

PERF Net Pension Liability - Unaudited
NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of 2022	\$660,728
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,902
- Net Difference Between Projected and Actual Investment	82,430
- Change of Assumptions	(22,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,989)
Pension Expense/Income	140,265
Contributions	(142,728)
Total Activity in FY 2023	54,668
Net Pension Liability as of 2023	\$715,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$26,148,635 Proportionate Share: 0.0041592

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,029,111	\$14,679,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$300,332	\$0
Net Difference Between Projected and Actual	3,364,514	0
Change of Assumptions	800,486	0
Changes in Proportion and Differences Between	169,348	17,124
Total	\$4,634,680	\$17,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,979,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	143,993
Total	\$3,123,913

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,909,089

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,625,832
2025	301,769
2026	2,231,682
2027	458,273
2028	0
Thereafter	0
Total	\$4,617,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,922,442	\$14,679,206	\$6,972,166

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of 2022	\$13,029,111
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,928
- Net Difference Between Projected and Actual Investment	1,756,584
- Change of Assumptions	(406,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,572
Pension Expense/Income	3,123,913
Contributions	(2,909,089)
Total Activity in FY 2023	1,650,095
Net Pension Liability as of 2023	\$14,679,206

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1011000
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$5,622,577 Proportionate Share: 0.0008943

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,977,533	\$3,156,283

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,577	\$0
Net Difference Between Projected and Actual	723,429	0
Change of Assumptions	172,118	0
Changes in Proportion and Differences Between	245,042	88,668
Total	\$1,205,166	\$88,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$640,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	117,872
Total	\$758,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$629,540

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$440,620
2025	120,795
2026	456,546
2027	98,537
2028	0
Thereafter	0
Total	\$1,116,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,143,739	\$3,156,283	\$1,499,136

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of 2022	\$2,977,533
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,695
- Net Difference Between Projected and Actual Investment	355,970
- Change of Assumptions	(103,785)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214,196)
Pension Expense/Income	758,606
Contributions	(629,540)
Total Activity in FY 2023	178,750
Net Pension Liability as of 2023	\$3,156,283

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$4,687,980 Proportionate Share: 0.0007457

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,392,497	\$2,631,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,846	\$0
Net Difference Between Projected and Actual	603,221	0
Change of Assumptions	143,519	0
Changes in Proportion and Differences Between	113,978	58,016
Total	\$914,564	\$58,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$534,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,539)
Total	\$505,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$524,189

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$297,974
2025	83,539
2026	392,871
2027	82,164
2028	0
Thereafter	0
Total	\$856,548

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,289,038	\$2,631,824	\$1,250,035

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of 2022	\$2,392,497
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,354
- Net Difference Between Projected and Actual Investment	307,962
- Change of Assumptions	(78,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,645
Pension Expense/Income	505,729
Contributions	(524,189)
Total Activity in FY 2023	239,327
Net Pension Liability as of 2023	\$2,631,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$13,743,355 Proportionate Share: 0.0021860

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,903,738	\$7,715,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,849	\$0
Net Difference Between Projected and Actual	1,768,327	0
Change of Assumptions	420,721	0
Changes in Proportion and Differences Between	268,037	8,711
Total	\$2,614,934	\$8,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,566,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	214,930
Total	\$1,781,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,536,364

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$972,200
2025	226,537
2026	1,166,626
2027	240,860
2028	0
Thereafter	0
Total	\$2,606,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,573,201	\$7,715,124	\$3,664,444

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of 2022	\$6,903,738
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,235
- Net Difference Between Projected and Actual Investment	916,333
- Change of Assumptions	(218,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(165,949)
Pension Expense/Income	1,781,122
Contributions	(1,536,364)
Total Activity in FY 2023	811,386
Net Pension Liability as of 2023	\$7,715,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1014000
 Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$1,899,111 Proportionate Share: 0.0003021

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$950,250	\$1,066,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,814	\$0
Net Difference Between Projected and Actual	244,379	0
Change of Assumptions	58,143	0
Changes in Proportion and Differences Between	9,280	6,727
Total	\$333,616	\$6,727

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,008)
Total	\$208,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,823

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,501
2025	18,621
2026	161,480
2027	33,287
2028	0
Thereafter	0
Total	\$326,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,737,587	\$1,066,212	\$506,417

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of 2022	\$950,250
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,937
- Net Difference Between Projected and Actual Investment	127,108
- Change of Assumptions	(29,909)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,213
Pension Expense/Income	208,436
Contributions	(210,823)
Total Activity in FY 2023	115,962
Net Pension Liability as of 2023	\$1,066,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$5,240,936 Proportionate Share: 0.0008336

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,657,734	\$2,942,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,193	\$0
Net Difference Between Projected and Actual	674,327	0
Change of Assumptions	160,436	0
Changes in Proportion and Differences Between	29,214	86,696
Total	\$924,170	\$86,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$597,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,931)
Total	\$551,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$586,987

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$279,828
2025	24,147
2026	441,652
2027	91,847
2028	0
Thereafter	0
Total	\$837,474

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,794,611	\$2,942,053	\$1,397,384

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of 2022	\$2,657,734
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,991
- Net Difference Between Projected and Actual Investment	346,334
- Change of Assumptions	(85,834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,501
Pension Expense/Income	551,314
Contributions	(586,987)
Total Activity in FY 2023	284,319
Net Pension Liability as of 2023	\$2,942,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$8,057,306 Proportionate Share: 0.0012816

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,067,813	\$4,523,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,543	\$0
Net Difference Between Projected and Actual	1,036,729	0
Change of Assumptions	246,659	0
Changes in Proportion and Differences Between	136,302	17,095
Total	\$1,512,233	\$17,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$918,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	226,299
Total	\$1,144,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$892,247

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$586,280
2025	87,967
2026	679,680
2027	141,211
2028	0
Thereafter	0
Total	\$1,495,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,371,370	\$4,523,194	\$2,148,377

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of 2022	\$4,067,813
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,296
- Net Difference Between Projected and Actual Investment	534,718
- Change of Assumptions	(130,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(221,635)
Pension Expense/Income	1,144,520
Contributions	(892,247)
Total Activity in FY 2023	455,381
Net Pension Liability as of 2023	\$4,523,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$435,983 Proportionate Share: 0.0000693

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$242,845	\$244,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,004	\$0
Net Difference Between Projected and Actual	56,059	0
Change of Assumptions	13,338	0
Changes in Proportion and Differences Between	5,355	14,647
Total	\$79,756	\$14,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,757)
Total	\$43,894

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,830

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,494
2025	1,246
2026	33,734
2027	7,635
2028	0
Thereafter	0
Total	\$65,109

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,592	\$244,583	\$116,169

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of 2022	\$242,845
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	691
- Net Difference Between Projected and Actual Investment	26,089
- Change of Assumptions	(9,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,942)
Pension Expense/Income	43,894
Contributions	(48,830)
Total Activity in FY 2023	1,738
Net Pension Liability as of 2023	\$244,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,715,840 Proportionate Share: 0.0004320

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,395,571	\$1,524,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,194	\$0
Net Difference Between Projected and Actual	349,459	0
Change of Assumptions	83,143	0
Changes in Proportion and Differences Between	89,900	102,273
Total	\$553,696	\$102,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$309,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,387
Total	\$337,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,174

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$188,168
2025	(10,727)
2026	226,384
2027	47,598
2028	0
Thereafter	0
Total	\$451,423

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,484,731	\$1,524,672	\$724,172

PERF Net Pension Liability - Unaudited
MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of 2022	\$1,395,571
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,408
- Net Difference Between Projected and Actual Investment	177,231
- Change of Assumptions	(46,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,091)
Pension Expense/Income	337,900
Contributions	(304,174)
Total Activity in FY 2023	129,101
Net Pension Liability as of 2023	\$1,524,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1020000
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,313,064 Proportionate Share: 0.0003679

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,278,248	\$1,298,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,566	\$0
Net Difference Between Projected and Actual	297,606	0
Change of Assumptions	70,807	0
Changes in Proportion and Differences Between	52,662	102,363
Total	\$447,641	\$102,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,224)
Total	\$178,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,062

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,041
2025	19,147
2026	180,553
2027	40,537
2028	0
Thereafter	0
Total	\$345,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,116,048	\$1,298,442	\$616,720

PERF Net Pension Liability - Unaudited
SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of 2022	\$1,278,248
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,863
- Net Difference Between Projected and Actual Investment	139,857
- Change of Assumptions	(47,637)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,810
Pension Expense/Income	178,363
Contributions	(259,062)
Total Activity in FY 2023	20,194
Net Pension Liability as of 2023	\$1,298,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$6,048,778 Proportionate Share: 0.0009621

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,154,147	\$3,395,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,472	\$0
Net Difference Between Projected and Actual	778,274	0
Change of Assumptions	185,167	0
Changes in Proportion and Differences Between	78,822	68,313
Total	\$1,111,735	\$68,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$689,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82,943
Total	\$772,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$677,463

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$384,770
2025	54,748
2026	497,899
2027	106,005
2028	0
Thereafter	0
Total	\$1,043,422

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,533,704	\$3,395,572	\$1,612,791

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of 2022	\$3,154,147
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,453
- Net Difference Between Projected and Actual Investment	389,019
- Change of Assumptions	(107,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(148,736)
Pension Expense/Income	772,254
Contributions	(677,463)
Total Activity in FY 2023	241,425
Net Pension Liability as of 2023	\$3,395,572

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$9,453,204 Proportionate Share: 0.0015036

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,807,386	\$5,306,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,573	\$0
Net Difference Between Projected and Actual	1,216,312	0
Change of Assumptions	289,385	0
Changes in Proportion and Differences Between	187,865	38,711
Total	\$1,802,135	\$38,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,077,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154,038
Total	\$1,231,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,055,862

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$658,318
2025	145,171
2026	794,265
2027	165,670
2028	0
Thereafter	0
Total	\$1,763,424

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,648,246	\$5,306,707	\$2,520,521

PERF Net Pension Liability - Unaudited
JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of 2022	\$4,807,386
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,191
- Net Difference Between Projected and Actual Investment	623,030
- Change of Assumptions	(156,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,277)
Pension Expense/Income	1,231,314
Contributions	(1,055,862)
Total Activity in FY 2023	499,321
Net Pension Liability as of 2023	\$5,306,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$358,667 Proportionate Share: 0.0000570

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$197,115	\$201,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,116	\$0
Net Difference Between Projected and Actual	46,109	0
Change of Assumptions	10,970	0
Changes in Proportion and Differences Between	34,840	9,741
Total	\$96,035	\$9,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,556
Total	\$51,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,171

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$47,098
2025	4,810
2026	28,105
2027	6,281
2028	0
Thereafter	0
Total	\$86,294

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$327,847	\$201,172	\$95,550

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of 2022	\$197,115
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	615
- Net Difference Between Projected and Actual Investment	21,783
- Change of Assumptions	(7,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,269)
Pension Expense/Income	51,394
Contributions	(40,171)
Total Activity in FY 2023	4,057
Net Pension Liability as of 2023	\$201,172

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$488,444 Proportionate Share: 0.0000777

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$237,168	\$274,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,611	\$0
Net Difference Between Projected and Actual	62,854	0
Change of Assumptions	14,954	0
Changes in Proportion and Differences Between	9,241	1,939
Total	\$92,660	\$1,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(629)
Total	\$55,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,706

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,270
2025	8,283
2026	42,607
2027	8,561
2028	0
Thereafter	0
Total	\$90,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$446,907	\$274,229	\$130,250

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of 2022	\$237,168
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,399
- Net Difference Between Projected and Actual Investment	33,585
- Change of Assumptions	(7,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,765
Pension Expense/Income	55,040
Contributions	(54,706)
Total Activity in FY 2023	37,061
Net Pension Liability as of 2023	\$274,229

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$11,861,401 Proportionate Share: 0.0018867

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,879,058	\$6,658,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,237	\$0
Net Difference Between Projected and Actual	1,526,214	0
Change of Assumptions	363,117	0
Changes in Proportion and Differences Between	99,428	47,409
Total	\$2,124,996	\$47,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,351,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,248)
Total	\$1,326,506

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,316,694

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$727,229
2025	126,399
2026	1,016,077
2027	207,882
2028	0
Thereafter	0
Total	\$2,077,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,851,720	\$6,658,794	\$3,162,720

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of 2022	\$5,879,058
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,822
- Net Difference Between Projected and Actual Investment	800,676
- Change of Assumptions	(181,646)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,072
Pension Expense/Income	1,326,506
Contributions	(1,316,694)
Total Activity in FY 2023	779,736
Net Pension Liability as of 2023	\$6,658,794

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1025001
 Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$346,317 Proportionate Share: 0.0000551

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$157,376	\$194,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,979	\$0
Net Difference Between Projected and Actual	44,572	0
Change of Assumptions	10,605	0
Changes in Proportion and Differences Between	12,798	229
Total	\$71,954	\$229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,197
Total	\$43,674

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,058

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,831
2025	8,265
2026	31,557
2027	6,072
2028	0
Thereafter	0
Total	\$71,725

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$316,918	\$194,466	\$92,365

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of 2022	\$157,376
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,184
- Net Difference Between Projected and Actual Investment	25,150
- Change of Assumptions	(3,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,118
Pension Expense/Income	43,674
Contributions	(38,058)
Total Activity in FY 2023	37,090
Net Pension Liability as of 2023	\$194,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$10,895,796 Proportionate Share: 0.0017331

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,734,297	\$6,116,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,145	\$0
Net Difference Between Projected and Actual	1,401,962	0
Change of Assumptions	333,555	0
Changes in Proportion and Differences Between	123,283	354,974
Total	\$1,983,945	\$354,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,241,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,668)
Total	\$1,185,037

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,210,991

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$572,355
2025	(22,409)
2026	888,067
2027	190,958
2028	0
Thereafter	0
Total	\$1,628,971

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,968,260	\$6,116,689	\$2,905,237

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of 2022	\$5,734,297
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,301
- Net Difference Between Projected and Actual Investment	694,289
- Change of Assumptions	(197,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(111,449)
Pension Expense/Income	1,185,037
Contributions	(1,210,991)
Total Activity in FY 2023	382,392
Net Pension Liability as of 2023	\$6,116,689

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$1,711,753 Proportionate Share: 0.0002723

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$955,296	\$961,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,663	\$0
Net Difference Between Projected and Actual	220,272	0
Change of Assumptions	52,407	0
Changes in Proportion and Differences Between	935	182,482
Total	\$293,277	\$182,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(113,051)
Total	\$82,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,662

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,362
2025	(55,866)
2026	131,297
2027	30,002
2028	0
Thereafter	0
Total	\$110,795

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,566,186	\$961,038	\$456,463

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of 2022	\$955,296
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,696
- Net Difference Between Projected and Actual Investment	102,378
- Change of Assumptions	(36,112)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,400
Pension Expense/Income	82,042
Contributions	(185,662)
Total Activity in FY 2023	5,742
Net Pension Liability as of 2023	\$961,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1028000

Submission Unit Name: MIAMI COUNTY

Wages: \$6,600,114 Proportionate Share: 0.0010498

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,460,384	\$3,705,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,805	\$0
Net Difference Between Projected and Actual	849,218	0
Change of Assumptions	202,046	0
Changes in Proportion and Differences Between	136,291	85,341
Total	\$1,263,360	\$85,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$752,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,365
Total	\$785,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$736,629

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$433,986
2025	88,093
2026	540,269
2027	115,671
2028	0
Thereafter	0
Total	\$1,178,019

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,038,128	\$3,705,095	\$1,759,805

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of 2022	\$3,460,384
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,347
- Net Difference Between Projected and Actual Investment	422,170
- Change of Assumptions	(118,599)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,088)
Pension Expense/Income	785,510
Contributions	(736,629)
Total Activity in FY 2023	244,711
Net Pension Liability as of 2023	\$3,705,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$429,834 Proportionate Share: 0.0000684

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$263,976	\$241,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,939	\$0
Net Difference Between Projected and Actual	55,331	0
Change of Assumptions	13,164	0
Changes in Proportion and Differences Between	9,638	26,972
Total	\$83,072	\$26,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,024)
Total	\$41,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,142

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,653
2025	(2,061)
2026	29,973
2027	7,535
2028	0
Thereafter	0
Total	\$56,100

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$393,416	\$241,406	\$114,661

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of 2022	\$263,976
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251
- Net Difference Between Projected and Actual Investment	22,754
- Change of Assumptions	(11,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,119)
Pension Expense/Income	41,982
Contributions	(48,142)
Total Activity in FY 2023	(22,570)
Net Pension Liability as of 2023	\$241,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$1,124,048 Proportionate Share: 0.0001788

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$557,913	\$631,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,911	\$0
Net Difference Between Projected and Actual	144,637	0
Change of Assumptions	34,412	0
Changes in Proportion and Differences Between	9,876	11,328
Total	\$201,836	\$11,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	371
Total	\$128,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,784

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$65,294
2025	9,148
2026	96,366
2027	19,700
2028	0
Thereafter	0
Total	\$190,508

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,028,403	\$631,045	\$299,727

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of 2022	\$557,913
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,002
- Net Difference Between Projected and Actual Investment	75,785
- Change of Assumptions	(17,286)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,940
Pension Expense/Income	128,475
Contributions	(125,784)
Total Activity in FY 2023	73,132
Net Pension Liability as of 2023	\$631,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$4,284,950 Proportionate Share: 0.0006816

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,237,959	\$2,405,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,218	\$0
Net Difference Between Projected and Actual	551,369	0
Change of Assumptions	131,182	0
Changes in Proportion and Differences Between	31,244	51,949
Total	\$763,013	\$51,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$488,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,077
Total	\$505,419

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$467,584

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$252,230
2025	33,663
2026	350,070
2027	75,101
2028	0
Thereafter	0
Total	\$711,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,920,354	\$2,405,594	\$1,142,582

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of 2022	\$2,237,959
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,471
- Net Difference Between Projected and Actual Investment	275,181
- Change of Assumptions	(76,191)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,661)
Pension Expense/Income	505,419
Contributions	(467,584)
Total Activity in FY 2023	167,635
Net Pension Liability as of 2023	\$2,405,594

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$10,124,819 Proportionate Share: 0.0016105

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,405,037	\$5,683,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,293	\$0
Net Difference Between Projected and Actual	1,302,787	0
Change of Assumptions	309,959	0
Changes in Proportion and Differences Between	110,487	185,869
Total	\$1,839,526	\$185,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,153,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,997
Total	\$1,187,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,133,747

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$601,062
2025	58,821
2026	816,324
2027	177,450
2028	0
Thereafter	0
Total	\$1,653,657

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,263,102	\$5,683,992	\$2,699,720

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of 2022	\$5,405,037
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,297
- Net Difference Between Projected and Actual Investment	635,748
- Change of Assumptions	(190,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(240,327)
Pension Expense/Income	1,187,864
Contributions	(1,133,747)
Total Activity in FY 2023	278,955
Net Pension Liability as of 2023	\$5,683,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$7,527,767 Proportionate Share: 0.0011974

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,849,567	\$4,226,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,463	\$0
Net Difference Between Projected and Actual	968,616	0
Change of Assumptions	230,453	0
Changes in Proportion and Differences Between	18,471	58,059
Total	\$1,304,003	\$58,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$857,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,255
Total	\$860,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$826,883

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$428,951
2025	57,920
2026	627,141
2027	131,932
2028	0
Thereafter	0
Total	\$1,245,944

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,887,077	\$4,226,025	\$2,007,230

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of 2022	\$3,849,567
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,092
- Net Difference Between Projected and Actual Investment	493,539
- Change of Assumptions	(126,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,185)
Pension Expense/Income	860,150
Contributions	(826,883)
Total Activity in FY 2023	376,458
Net Pension Liability as of 2023	\$4,226,025

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1033001
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$290,527 Proportionate Share: 0.0000462

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$134,038	\$163,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,336	\$0
Net Difference Between Projected and Actual	37,373	0
Change of Assumptions	8,892	0
Changes in Proportion and Differences Between	8,125	12,201
Total	\$57,726	\$12,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	506
Total	\$33,607

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,539

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,553
2025	595
2026	26,287
2027	5,090
2028	0
Thereafter	0
Total	\$45,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$265,728	\$163,055	\$77,446

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of 2022	\$134,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	956
- Net Difference Between Projected and Actual Investment	20,831
- Change of Assumptions	(3,528)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,690
Pension Expense/Income	33,607
Contributions	(32,539)
Total Activity in FY 2023	29,017
Net Pension Liability as of 2023	\$163,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$250,887 Proportionate Share: 0.0000399

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$134,038	\$140,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,881	\$0
Net Difference Between Projected and Actual	32,276	0
Change of Assumptions	7,679	0
Changes in Proportion and Differences Between	5,351	4,624
Total	\$48,187	\$4,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,782
Total	\$30,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,099

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,347
2025	2,614
2026	20,207
2027	4,395
2028	0
Thereafter	0
Total	\$43,563

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,493	\$140,820	\$66,885

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of 2022	\$134,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	501
- Net Difference Between Projected and Actual Investment	15,734
- Change of Assumptions	(4,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,982)
Pension Expense/Income	30,369
Contributions	(28,099)
Total Activity in FY 2023	6,782
Net Pension Liability as of 2023	\$140,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1038000
 Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$2,093,736 Proportionate Share: 0.0003330

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,086,811	\$1,175,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,046	\$0
Net Difference Between Projected and Actual	269,375	0
Change of Assumptions	64,090	0
Changes in Proportion and Differences Between	9,482	52,703
Total	\$366,993	\$52,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,932)
Total	\$195,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,498

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,964
2025	10,630
2026	173,004
2027	36,692
2028	0
Thereafter	0
Total	\$314,290

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,915,314	\$1,175,268	\$558,216

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of 2022	\$1,086,811
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,743
- Net Difference Between Projected and Actual Investment	135,251
- Change of Assumptions	(36,616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,926
Pension Expense/Income	195,651
Contributions	(234,498)
Total Activity in FY 2023	88,457
Net Pension Liability as of 2023	\$1,175,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1039000
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$329,389 Proportionate Share: 0.0000524

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$166,207	\$184,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,784	\$0
Net Difference Between Projected and Actual	42,388	0
Change of Assumptions	10,085	0
Changes in Proportion and Differences Between	8,446	615
Total	\$64,703	\$615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,601
Total	\$40,144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,892

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,155
2025	4,281
2026	27,879
2027	5,773
2028	0
Thereafter	0
Total	\$64,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$301,389	\$184,937	\$87,839

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of 2022	\$166,207
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	832
- Net Difference Between Projected and Actual Investment	21,876
- Change of Assumptions	(5,316)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,914)
Pension Expense/Income	40,144
Contributions	(36,892)
Total Activity in FY 2023	18,730
Net Pension Liability as of 2023	\$184,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$7,659,677 Proportionate Share: 0.0012184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,969,728	\$4,300,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,979	\$0
Net Difference Between Projected and Actual	985,604	0
Change of Assumptions	234,495	0
Changes in Proportion and Differences Between	157,344	75,262
Total	\$1,465,422	\$75,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$872,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	107,984
Total	\$980,925

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$853,419

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$531,272
2025	91,545
2026	633,098
2027	134,245
2028	0
Thereafter	0
Total	\$1,390,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,007,863	\$4,300,141	\$2,042,433

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of 2022	\$3,969,728
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,474
- Net Difference Between Projected and Actual Investment	495,697
- Change of Assumptions	(133,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176,917)
Pension Expense/Income	980,925
Contributions	(853,419)
Total Activity in FY 2023	330,413
Net Pension Liability as of 2023	\$4,300,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1041001
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$78,750 Proportionate Share: 0.0000125

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$66,546	\$44,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$903	\$0
Net Difference Between Projected and Actual	10,112	0
Change of Assumptions	2,406	0
Changes in Proportion and Differences Between	1,599	23,339
Total	\$15,020	\$23,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,994)
Total	(\$38)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,820

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$4,446)
2025	(8,232)
2026	2,981
2027	1,378
2028	0
Thereafter	0
Total	(\$8,319)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,896	\$44,117	\$20,954

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of 2022	\$66,546
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(279)
- Net Difference Between Projected and Actual Investment	1,900
- Change of Assumptions	(3,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,432)
Pension Expense/Income	(38)
Contributions	(8,820)
Total Activity in FY 2023	(22,429)
Net Pension Liability as of 2023	\$44,117

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$639,655 Proportionate Share: 0.0001017

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$294,568	\$358,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,344	\$0
Net Difference Between Projected and Actual	82,268	0
Change of Assumptions	19,573	0
Changes in Proportion and Differences Between	21,003	3,710
Total	\$130,188	\$3,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,016
Total	\$78,880

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,642

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$46,157
2025	11,181
2026	57,935
2027	11,205
2028	0
Thereafter	0
Total	\$126,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$584,947	\$358,933	\$170,482

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of 2022	\$294,568
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,112
- Net Difference Between Projected and Actual Investment	45,915
- Change of Assumptions	(7,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,822
Pension Expense/Income	78,880
Contributions	(71,642)
Total Activity in FY 2023	64,365
Net Pension Liability as of 2023	\$358,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1043000
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$414,691 Proportionate Share: 0.0000660

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$236,537	\$232,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,766	\$0
Net Difference Between Projected and Actual	53,390	0
Change of Assumptions	12,702	0
Changes in Proportion and Differences Between	1,912	43,234
Total	\$72,770	\$43,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,612)
Total	\$11,675

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,445

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,812)
2025	(6,324)
2026	31,401
2027	7,271
2028	0
Thereafter	0
Total	\$29,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$379,612	\$232,936	\$110,637

PERF Net Pension Liability - Unaudited
SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of 2022	\$236,537
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	565
- Net Difference Between Projected and Actual Investment	24,199
- Change of Assumptions	(9,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,621
Pension Expense/Income	11,675
Contributions	(46,445)
Total Activity in FY 2023	(3,601)
Net Pension Liability as of 2023	\$232,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$13,103,026 Proportionate Share: 0.0020842

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,387,456	\$7,355,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,498	\$0
Net Difference Between Projected and Actual	1,685,978	0
Change of Assumptions	401,128	0
Changes in Proportion and Differences Between	301,546	4,547
Total	\$2,539,150	\$4,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,493,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	118,582
Total	\$1,611,838

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,456,101

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$940,297
2025	227,343
2026	1,137,320
2027	229,643
2028	0
Thereafter	0
Total	\$2,534,603

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,987,679	\$7,355,838	\$3,493,794

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of 2022	\$6,387,456
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,053
- Net Difference Between Projected and Actual Investment	897,698
- Change of Assumptions	(190,744)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,638
Pension Expense/Income	1,611,838
Contributions	(1,456,101)
Total Activity in FY 2023	968,382
Net Pension Liability as of 2023	\$7,355,838

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$883,834 Proportionate Share: 0.0001406

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$492,313	\$496,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,153	\$0
Net Difference Between Projected and Actual	113,736	0
Change of Assumptions	27,060	0
Changes in Proportion and Differences Between	13,382	29,178
Total	\$164,331	\$29,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,306)
Total	\$92,429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,989

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$47,508
2025	3,673
2026	68,479
2027	15,493
2028	0
Thereafter	0
Total	\$135,153

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$808,688	\$496,224	\$235,691

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of 2022	\$492,313
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,409
- Net Difference Between Projected and Actual Investment	52,979
- Change of Assumptions	(18,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,359)
Pension Expense/Income	92,429
Contributions	(98,989)
Total Activity in FY 2023	3,911
Net Pension Liability as of 2023	\$496,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1046000
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$4,056,447 Proportionate Share: 0.0006452

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,038,322	\$2,277,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,589	\$0
Net Difference Between Projected and Actual	521,924	0
Change of Assumptions	124,176	0
Changes in Proportion and Differences Between	18,175	65,404
Total	\$710,864	\$65,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,034
Total	\$497,297

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$454,321

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$204,326
2025	25,653
2026	344,391
2027	71,090
2028	0
Thereafter	0
Total	\$645,460

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,710,992	\$2,277,126	\$1,081,564

PERF Net Pension Liability - Unaudited
GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of 2022	\$2,038,322
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,387
- Net Difference Between Projected and Actual Investment	270,374
- Change of Assumptions	(64,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,235)
Pension Expense/Income	497,297
Contributions	(454,321)
Total Activity in FY 2023	238,804
Net Pension Liability as of 2023	\$2,277,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,244,579 Proportionate Share: 0.0001980

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$627,297	\$698,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,297	\$0
Net Difference Between Projected and Actual	160,169	0
Change of Assumptions	38,107	0
Changes in Proportion and Differences Between	5,560	8,559
Total	\$218,133	\$8,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,521)
Total	\$122,339

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,393

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$69,618
2025	12,701
2026	105,440
2027	21,815
2028	0
Thereafter	0
Total	\$209,574

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,138,835	\$698,808	\$331,912

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of 2022	\$627,297
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,156
- Net Difference Between Projected and Actual Investment	82,754
- Change of Assumptions	(20,019)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,674
Pension Expense/Income	122,339
Contributions	(139,393)
Total Activity in FY 2023	71,511
Net Pension Liability as of 2023	\$698,808

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$1,185,321 Proportionate Share: 0.0001885

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$532,682	\$665,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,611	\$0
Net Difference Between Projected and Actual	152,484	0
Change of Assumptions	36,279	0
Changes in Proportion and Differences Between	68,666	3,868
Total	\$271,040	\$3,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,881
Total	\$151,935

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,756

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$98,658
2025	38,551
2026	109,194
2027	20,769
2028	0
Thereafter	0
Total	\$267,172

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,084,194	\$665,279	\$315,987

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of 2022	\$532,682
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,150
- Net Difference Between Projected and Actual Investment	86,745
- Change of Assumptions	(13,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,603
Pension Expense/Income	151,935
Contributions	(132,756)
Total Activity in FY 2023	132,597
Net Pension Liability as of 2023	\$665,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1049000
 Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$3,163,598 Proportionate Share: 0.0005032

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,831,430	\$1,775,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,336	\$0
Net Difference Between Projected and Actual	407,055	0
Change of Assumptions	96,847	0
Changes in Proportion and Differences Between	70,535	141,644
Total	\$610,773	\$141,644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,741)
Total	\$340,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,769

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$170,178
2025	8,168
2026	235,338
2027	55,445
2028	0
Thereafter	0
Total	\$469,129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,894,252	\$1,775,961	\$843,526

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of 2022	\$1,831,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,809
- Net Difference Between Projected and Actual Investment	181,037
- Change of Assumptions	(72,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(155,474)
Pension Expense/Income	340,784
Contributions	(352,769)
Total Activity in FY 2023	(55,469)
Net Pension Liability as of 2023	\$1,775,961

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$587,832 Proportionate Share: 0.0000935

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$302,768	\$329,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,752	\$0
Net Difference Between Projected and Actual	75,635	0
Change of Assumptions	17,995	0
Changes in Proportion and Differences Between	22,943	11,288
Total	\$123,325	\$11,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,774
Total	\$79,763

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,795

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,712
2025	2,129
2026	48,893
2027	10,303
2028	0
Thereafter	0
Total	\$112,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$537,783	\$329,993	\$156,736

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of 2022	\$302,768
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,374
- Net Difference Between Projected and Actual Investment	38,270
- Change of Assumptions	(10,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,327)
Pension Expense/Income	79,763
Contributions	(65,795)
Total Activity in FY 2023	27,225
Net Pension Liability as of 2023	\$329,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1051000
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$26,500 Proportionate Share: 0.0000042

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,931	\$14,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$303	\$0
Net Difference Between Projected and Actual	3,398	0
Change of Assumptions	808	0
Changes in Proportion and Differences Between	724	381
Total	\$5,233	\$381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,735
Total	\$4,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,968

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,895
2025	204
2026	2,290
2027	463
2028	0
Thereafter	0
Total	\$4,852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,157	\$14,823	\$7,041

PERF Net Pension Liability - Unaudited
GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of 2022	\$12,931
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73
- Net Difference Between Projected and Actual Investment	1,802
- Change of Assumptions	(390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,369)
Pension Expense/Income	4,744
Contributions	(2,968)
Total Activity in FY 2023	1,892
Net Pension Liability as of 2023	\$14,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$11,802,733 Proportionate Share: 0.0018773

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,829,858	\$6,625,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,558	\$0
Net Difference Between Projected and Actual	1,518,610	0
Change of Assumptions	361,308	0
Changes in Proportion and Differences Between	157,349	8,246
Total	\$2,172,825	\$8,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,345,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,913
Total	\$1,421,932

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,303,361

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$778,563
2025	166,648
2026	1,012,521
2027	206,847
2028	0
Thereafter	0
Total	\$2,164,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,797,654	\$6,625,619	\$3,146,963

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of 2022	\$5,829,858
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,017
- Net Difference Between Projected and Actual Investment	799,144
- Change of Assumptions	(178,896)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,925
Pension Expense/Income	1,421,932
Contributions	(1,303,361)
Total Activity in FY 2023	795,761
Net Pension Liability as of 2023	\$6,625,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$9,077,094 Proportionate Share: 0.0014438

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,564,226	\$5,095,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,255	\$0
Net Difference Between Projected and Actual	1,167,937	0
Change of Assumptions	277,876	0
Changes in Proportion and Differences Between	42,224	28,689
Total	\$1,592,292	\$28,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,034,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,424
Total	\$1,065,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,014,043

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$544,268
2025	90,457
2026	769,797
2027	159,081
2028	0
Thereafter	0
Total	\$1,563,603

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,304,295	\$5,095,652	\$2,420,276

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of 2022	\$4,564,226
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,192
- Net Difference Between Projected and Actual Investment	604,663
- Change of Assumptions	(145,053)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,189)
Pension Expense/Income	1,065,856
Contributions	(1,014,043)
Total Activity in FY 2023	531,426
Net Pension Liability as of 2023	\$5,095,652

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$4,128,796 Proportionate Share: 0.0006567

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,024,760	\$2,317,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,420	\$0
Net Difference Between Projected and Actual	531,226	0
Change of Assumptions	126,390	0
Changes in Proportion and Differences Between	64,914	88,106
Total	\$769,950	\$88,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$470,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,188)
Total	\$461,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$462,424

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$232,447
2025	19,701
2026	357,339
2027	72,357
2028	0
Thereafter	0
Total	\$681,844

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,777,137	\$2,317,714	\$1,100,842

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of 2022	\$2,024,760
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,459
- Net Difference Between Projected and Actual Investment	281,349
- Change of Assumptions	(61,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,484
Pension Expense/Income	461,314
Contributions	(462,424)
Total Activity in FY 2023	292,954
Net Pension Liability as of 2023	\$2,317,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$1,056,430 Proportionate Share: 0.0001680

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$587,874	\$592,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,131	\$0
Net Difference Between Projected and Actual	135,901	0
Change of Assumptions	32,334	0
Changes in Proportion and Differences Between	15,930	34,173
Total	\$196,296	\$34,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,796)
Total	\$117,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,320

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$57,286
2025	4,442
2026	81,884
2027	18,511
2028	0
Thereafter	0
Total	\$162,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$966,284	\$592,928	\$281,622

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of 2022	\$587,874
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,690
- Net Difference Between Projected and Actual Investment	63,351
- Change of Assumptions	(22,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,097)
Pension Expense/Income	117,570
Contributions	(118,320)
Total Activity in FY 2023	5,054
Net Pension Liability as of 2023	\$592,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$562,497 Proportionate Share: 0.0000895

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$255,460	\$315,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,463	\$0
Net Difference Between Projected and Actual	72,400	0
Change of Assumptions	17,225	0
Changes in Proportion and Differences Between	17,345	5,991
Total	\$113,433	\$5,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,555
Total	\$66,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,000

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$36,587
2025	9,501
2026	51,492
2027	9,862
2028	0
Thereafter	0
Total	\$107,442

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$514,777	\$315,875	\$150,031

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of 2022	\$255,460
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,926
- Net Difference Between Projected and Actual Investment	40,873
- Change of Assumptions	(6,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,384
Pension Expense/Income	66,679
Contributions	(63,000)
Total Activity in FY 2023	60,415
Net Pension Liability as of 2023	\$315,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,557,113 Proportionate Share: 0.0005658

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,954,430	\$1,996,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,856	\$0
Net Difference Between Projected and Actual	457,694	0
Change of Assumptions	108,895	0
Changes in Proportion and Differences Between	65,240	101,443
Total	\$672,685	\$101,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,775)
Total	\$371,601

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$398,397

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$204,475
2025	25,198
2026	279,228
2027	62,341
2028	0
Thereafter	0
Total	\$571,242

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,254,308	\$1,996,897	\$948,464

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of 2022	\$1,954,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,144
- Net Difference Between Projected and Actual Investment	216,497
- Change of Assumptions	(72,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,172)
Pension Expense/Income	371,601
Contributions	(398,397)
Total Activity in FY 2023	42,467
Net Pension Liability as of 2023	\$1,996,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$139,753 Proportionate Share: 0.0000222

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$61,500	\$78,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,603	\$0
Net Difference Between Projected and Actual	17,958	0
Change of Assumptions	4,273	0
Changes in Proportion and Differences Between	5,342	2,034
Total	\$29,176	\$2,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	216
Total	\$16,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,652

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,036
2025	2,628
2026	13,032
2027	2,446
2028	0
Thereafter	0
Total	\$27,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,688	\$78,351	\$37,214

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of 2022	\$61,500
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	511
- Net Difference Between Projected and Actual Investment	10,368
- Change of Assumptions	(1,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,928
Pension Expense/Income	16,122
Contributions	(15,652)
Total Activity in FY 2023	16,851
Net Pension Liability as of 2023	\$78,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$4,246,476 Proportionate Share: 0.0006754

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,139,244	\$2,383,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,770	\$0
Net Difference Between Projected and Actual	546,353	0
Change of Assumptions	129,989	0
Changes in Proportion and Differences Between	18,361	49,616
Total	\$743,473	\$49,616

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$483,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,694)
Total	\$477,206

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$474,675

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$230,960
2025	28,882
2026	359,599
2027	74,416
2028	0
Thereafter	0
Total	\$693,857

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,884,694	\$2,383,712	\$1,132,189

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of 2022	\$2,139,244
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,776
- Net Difference Between Projected and Actual Investment	282,348
- Change of Assumptions	(68,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,050
Pension Expense/Income	477,206
Contributions	(474,675)
Total Activity in FY 2023	244,468
Net Pension Liability as of 2023	\$2,383,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1060001
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$201,903 Proportionate Share: 0.0000321

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$97,453	\$113,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,318	\$0
Net Difference Between Projected and Actual	25,967	0
Change of Assumptions	6,178	0
Changes in Proportion and Differences Between	3,015	1,740
Total	\$37,478	\$1,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,999
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,585
Total	\$26,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,613

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,076
2025	2,449
2026	17,676
2027	3,537
2028	0
Thereafter	0
Total	\$35,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,629	\$113,292	\$53,810

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of 2022	\$97,453
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	588
- Net Difference Between Projected and Actual Investment	13,940
- Change of Assumptions	(2,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193
Pension Expense/Income	26,584
Contributions	(22,613)
Total Activity in FY 2023	15,839
Net Pension Liability as of 2023	\$113,292

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$2,600,424 Proportionate Share: 0.0004136

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,316,725	\$1,459,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,866	\$0
Net Difference Between Projected and Actual	334,575	0
Change of Assumptions	79,602	0
Changes in Proportion and Differences Between	95,909	9,755
Total	\$539,952	\$9,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,603
Total	\$334,933

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$291,248

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$202,961
2025	62,269
2026	219,396
2027	45,571
2028	0
Thereafter	0
Total	\$530,197

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,378,900	\$1,459,733	\$693,328

PERF Net Pension Liability - Unaudited
EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of 2022	\$1,316,725
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,481
- Net Difference Between Projected and Actual Investment	172,077
- Change of Assumptions	(42,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,827)
Pension Expense/Income	334,933
Contributions	(291,248)
Total Activity in FY 2023	143,008
Net Pension Liability as of 2023	\$1,459,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$439,376 Proportionate Share: 0.0000699

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$225,184	\$246,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,047	\$0
Net Difference Between Projected and Actual	56,544	0
Change of Assumptions	13,453	0
Changes in Proportion and Differences Between	1,975	7,588
Total	\$77,019	\$7,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,716)
Total	\$46,365

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,205

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,777
2025	3,239
2026	36,713
2027	7,702
2028	0
Thereafter	0
Total	\$69,431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$402,043	\$246,700	\$117,175

PERF Net Pension Liability - Unaudited

LOGOOTEER COMMUNITY SCHOOL CORPORATION - 1062000

Net Pension Liability as of 2022	\$225,184
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,047
- Net Difference Between Projected and Actual Investment	28,754
- Change of Assumptions	(7,413)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,968
Pension Expense/Income	46,365
Contributions	(49,205)
Total Activity in FY 2023	21,516
Net Pension Liability as of 2023	\$246,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$2,857,353 Proportionate Share: 0.0004545

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,477,570	\$1,604,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,819	\$0
Net Difference Between Projected and Actual	367,660	0
Change of Assumptions	87,474	0
Changes in Proportion and Differences Between	24,161	34,670
Total	\$512,114	\$34,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$325,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,441
Total	\$352,074

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,023

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$171,717
2025	18,742
2026	236,906
2027	50,079
2028	0
Thereafter	0
Total	\$477,444

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,614,145	\$1,604,082	\$761,889

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of 2022	\$1,477,570
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,576
- Net Difference Between Projected and Actual Investment	185,312
- Change of Assumptions	(49,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,986)
Pension Expense/Income	352,074
Contributions	(320,023)
Total Activity in FY 2023	126,512
Net Pension Liability as of 2023	\$1,604,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1066000
 Submission Unit Name: TOWN OF LYNN

Wages: \$294,656 Proportionate Share: 0.0000469

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$148,230	\$165,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,387	\$0
Net Difference Between Projected and Actual	37,939	0
Change of Assumptions	9,026	0
Changes in Proportion and Differences Between	3,908	1,483
Total	\$54,260	\$1,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,190
Total	\$36,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,001

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,856
2025	2,731
2026	25,021
2027	5,169
2028	0
Thereafter	0
Total	\$52,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,754	\$165,526	\$78,620

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of 2022	\$148,230
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	755
- Net Difference Between Projected and Actual Investment	19,646
- Change of Assumptions	(4,709)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,187)
Pension Expense/Income	36,792
Contributions	(33,001)
Total Activity in FY 2023	17,296
Net Pension Liability as of 2023	\$165,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$18,750 Proportionate Share: 0.0000030

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,200	\$10,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217	\$0
Net Difference Between Projected and Actual	2,427	0
Change of Assumptions	577	0
Changes in Proportion and Differences Between	726	2,322
Total	\$3,947	\$2,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,588
Total	\$3,737

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$48
2025	(154)
2026	1,401
2027	330
2028	0
Thereafter	0
Total	\$1,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,255	\$10,588	\$5,029

PERF Net Pension Liability - Unaudited
LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of 2022	\$8,200
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71
- Net Difference Between Projected and Actual Investment	1,415
- Change of Assumptions	(183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,652)
Pension Expense/Income	3,737
Contributions	0
Total Activity in FY 2023	2,388
Net Pension Liability as of 2023	\$10,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1069000
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,127,588 Proportionate Share: 0.0003384

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$998,503	\$1,194,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,436	\$0
Net Difference Between Projected and Actual	273,743	0
Change of Assumptions	65,129	0
Changes in Proportion and Differences Between	94,050	79,843
Total	\$457,358	\$79,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,357
Total	\$271,809

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,270

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$145,881
2025	4,447
2026	189,900
2027	37,287
2028	0
Thereafter	0
Total	\$377,515

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,946,373	\$1,194,327	\$567,268

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of 2022	\$998,503
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,702
- Net Difference Between Projected and Actual Investment	150,517
- Change of Assumptions	(27,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,460
Pension Expense/Income	271,809
Contributions	(236,270)
Total Activity in FY 2023	195,824
Net Pension Liability as of 2023	\$1,194,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$9,444,208 Proportionate Share: 0.0015022

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,796,663	\$5,301,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,472	\$0
Net Difference Between Projected and Actual	1,215,179	0
Change of Assumptions	289,116	0
Changes in Proportion and Differences Between	50,277	53,908
Total	\$1,663,044	\$53,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,076,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,262)
Total	\$1,040,011

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,057,753

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$551,349
2025	97,383
2026	794,889
2027	165,515
2028	0
Thereafter	0
Total	\$1,609,136

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,640,194	\$5,301,766	\$2,518,174

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of 2022	\$4,796,663
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,281
- Net Difference Between Projected and Actual Investment	623,220
- Change of Assumptions	(155,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,695
Pension Expense/Income	1,040,011
Contributions	(1,057,753)
Total Activity in FY 2023	505,103
Net Pension Liability as of 2023	\$5,301,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$1,286,024 Proportionate Share: 0.0002046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$638,651	\$722,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,774	\$0
Net Difference Between Projected and Actual	165,508	0
Change of Assumptions	39,378	0
Changes in Proportion and Differences Between	52,333	315
Total	\$271,993	\$315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,790
Total	\$190,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,033

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$114,964
2025	23,912
2026	110,258
2027	22,544
2028	0
Thereafter	0
Total	\$271,678

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,176,796	\$722,102	\$342,976

PERF Net Pension Liability - Unaudited
CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of 2022	\$638,651
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,431
- Net Difference Between Projected and Actual Investment	86,692
- Change of Assumptions	(19,800)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,218)
Pension Expense/Income	190,379
Contributions	(144,033)
Total Activity in FY 2023	83,451
Net Pension Liability as of 2023	\$722,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$4,531,828 Proportionate Share: 0.0007208

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,389,028	\$2,543,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,048	\$0
Net Difference Between Projected and Actual	583,079	0
Change of Assumptions	138,726	0
Changes in Proportion and Differences Between	18,651	66,734
Total	\$792,504	\$66,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$516,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,469)
Total	\$499,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$501,558

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$252,813
2025	25,124
2026	368,414
2027	79,419
2028	0
Thereafter	0
Total	\$725,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,145,820	\$2,543,944	\$1,208,294

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of 2022	\$2,389,028
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,618
- Net Difference Between Projected and Actual Investment	288,248
- Change of Assumptions	(82,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,706)
Pension Expense/Income	499,959
Contributions	(501,558)
Total Activity in FY 2023	154,916
Net Pension Liability as of 2023	\$2,543,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$3,744,476 Proportionate Share: 0.0005956

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,859,499	\$2,102,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,008	\$0
Net Difference Between Projected and Actual	481,800	0
Change of Assumptions	114,630	0
Changes in Proportion and Differences Between	41,748	7,540
Total	\$681,186	\$7,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$426,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,776
Total	\$451,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$418,599

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$243,945
2025	43,282
2026	320,794
2027	65,625
2028	0
Thereafter	0
Total	\$673,646

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,425,708	\$2,102,071	\$998,419

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of 2022	\$1,859,499
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,982
- Net Difference Between Projected and Actual Investment	252,318
- Change of Assumptions	(57,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,043
Pension Expense/Income	451,502
Contributions	(418,599)
Total Activity in FY 2023	242,572
Net Pension Liability as of 2023	\$2,102,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$29,812,653 Proportionate Share: 0.0047420

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$16,053,005	\$16,736,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342,415	\$0
Net Difference Between Projected and Actual	3,835,960	0
Change of Assumptions	912,653	0
Changes in Proportion and Differences Between	277,886	619,223
Total	\$5,368,914	\$619,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,397,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43
Total	\$3,397,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,333,113

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,698,583
2025	144,797
2026	2,383,824
2027	522,487
2028	0
Thereafter	0
Total	\$4,749,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,274,529	\$16,736,102	\$7,949,128

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of 2022	\$16,053,005
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,306
- Net Difference Between Projected and Actual Investment	1,854,849
- Change of Assumptions	(574,845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(718,619)
Pension Expense/Income	3,397,519
Contributions	(3,333,113)
Total Activity in FY 2023	683,097
Net Pension Liability as of 2023	\$16,736,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1076000
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,705,109 Proportionate Share: 0.0002712

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,076,403	\$957,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,583	\$0
Net Difference Between Projected and Actual	219,383	0
Change of Assumptions	52,196	0
Changes in Proportion and Differences Between	154,536	123,366
Total	\$445,698	\$123,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,406
Total	\$224,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,972

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$145,898
2025	31,755
2026	114,795
2027	29,884
2028	0
Thereafter	0
Total	\$322,332

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,559,859	\$957,155	\$454,619

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of 2022	\$1,076,403
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	466
- Net Difference Between Projected and Actual Investment	86,543
- Change of Assumptions	(47,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(192,451)
Pension Expense/Income	224,711
Contributions	(190,972)
Total Activity in FY 2023	(119,248)
Net Pension Liability as of 2023	\$957,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$5,827,198 Proportionate Share: 0.0009269

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,832,457	\$3,271,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,931	\$0
Net Difference Between Projected and Actual	749,800	0
Change of Assumptions	178,393	0
Changes in Proportion and Differences Between	89,540	64,876
Total	\$1,084,664	\$64,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$664,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,369
Total	\$668,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$650,735

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$352,752
2025	57,425
2026	507,483
2027	102,128
2028	0
Thereafter	0
Total	\$1,019,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,331,244	\$3,271,340	\$1,553,785

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of 2022	\$2,832,457
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,625
- Net Difference Between Projected and Actual Investment	400,245
- Change of Assumptions	(84,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,355
Pension Expense/Income	668,460
Contributions	(650,735)
Total Activity in FY 2023	438,883
Net Pension Liability as of 2023	\$3,271,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1077001
 Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$48,096 Proportionate Share: 0.0000077

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,177	\$27,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$556	\$0
Net Difference Between Projected and Actual	6,229	0
Change of Assumptions	1,482	0
Changes in Proportion and Differences Between	1,006	1,069
Total	\$9,273	\$1,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(138)
Total	\$5,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,387

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,052
2025	452
2026	3,852
2027	848
2028	0
Thereafter	0
Total	\$8,204

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,288	\$27,176	\$12,908

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of 2022	\$26,177
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92
- Net Difference Between Projected and Actual Investment	2,999
- Change of Assumptions	(944)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,140)
Pension Expense/Income	5,379
Contributions	(5,387)
Total Activity in FY 2023	999
Net Pension Liability as of 2023	\$27,176

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$896,005 Proportionate Share: 0.0001425

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$409,683	\$502,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,290	\$0
Net Difference Between Projected and Actual	115,273	0
Change of Assumptions	27,426	0
Changes in Proportion and Differences Between	41,549	239
Total	\$194,538	\$239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,367
Total	\$123,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,033

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,341
2025	22,721
2026	81,535
2027	15,702
2028	0
Thereafter	0
Total	\$194,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$819,616	\$502,930	\$238,876

PERF Net Pension Liability - Unaudited
NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of 2022	\$409,683
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,014
- Net Difference Between Projected and Actual Investment	64,714
- Change of Assumptions	(10,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,624
Pension Expense/Income	123,463
Contributions	(100,033)
Total Activity in FY 2023	93,247
Net Pension Liability as of 2023	\$502,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$92,704 Proportionate Share: 0.0000147

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$47,307	\$51,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,061	\$0
Net Difference Between Projected and Actual	11,891	0
Change of Assumptions	2,829	0
Changes in Proportion and Differences Between	455	18,523
Total	\$16,236	\$18,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,742)
Total	(\$4,210)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,383

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$7,955)
2025	(3,686)
2026	7,734
2027	1,620
2028	0
Thereafter	0
Total	(\$2,287)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,550	\$51,881	\$24,642

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of 2022	\$47,307
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221
- Net Difference Between Projected and Actual Investment	6,053
- Change of Assumptions	(1,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,448
Pension Expense/Income	(4,210)
Contributions	(10,383)
Total Activity in FY 2023	4,574
Net Pension Liability as of 2023	\$51,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$964,840 Proportionate Share: 0.0001535

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$506,190	\$541,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,084	\$0
Net Difference Between Projected and Actual	124,171	0
Change of Assumptions	29,543	0
Changes in Proportion and Differences Between	17,271	46,271
Total	\$182,069	\$46,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,287)
Total	\$106,690

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,059

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$47,802
2025	(7,948)
2026	79,030
2027	16,914
2028	0
Thereafter	0
Total	\$135,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$882,885	\$541,753	\$257,316

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of 2022	\$506,190
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,094
- Net Difference Between Projected and Actual Investment	61,702
- Change of Assumptions	(17,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,503)
Pension Expense/Income	106,690
Contributions	(108,059)
Total Activity in FY 2023	35,563
Net Pension Liability as of 2023	\$541,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1081000
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,461,910 Proportionate Share: 0.0003916

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,227,471	\$1,382,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,277	\$0
Net Difference Between Projected and Actual	316,778	0
Change of Assumptions	75,368	0
Changes in Proportion and Differences Between	13,627	12,605
Total	\$434,050	\$12,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,037
Total	\$283,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,478

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$140,073
2025	28,816
2026	209,409
2027	43,147
2028	0
Thereafter	0
Total	\$421,445

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,252,363	\$1,382,087	\$656,448

PERF Net Pension Liability - Unaudited
PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of 2022	\$1,227,471
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,476
- Net Difference Between Projected and Actual Investment	165,295
- Change of Assumptions	(38,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,090
Pension Expense/Income	283,605
Contributions	(270,478)
Total Activity in FY 2023	154,616
Net Pension Liability as of 2023	\$1,382,087

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,511,966 Proportionate Share: 0.0002405

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$794,450	\$848,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,366	\$0
Net Difference Between Projected and Actual	194,548	0
Change of Assumptions	46,287	0
Changes in Proportion and Differences Between	6,732	32,617
Total	\$264,933	\$32,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,995)
Total	\$140,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,340

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$77,355
2025	4,820
2026	123,642
2027	26,499
2028	0
Thereafter	0
Total	\$232,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,383,282	\$848,805	\$403,156

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of 2022	\$794,450
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,256
- Net Difference Between Projected and Actual Investment	96,504
- Change of Assumptions	(27,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,948
Pension Expense/Income	140,315
Contributions	(169,340)
Total Activity in FY 2023	54,355
Net Pension Liability as of 2023	\$848,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1083000
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$1,258,893 Proportionate Share: 0.0002002

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$654,736	\$706,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,456	\$0
Net Difference Between Projected and Actual	161,948	0
Change of Assumptions	38,531	0
Changes in Proportion and Differences Between	22,691	18,816
Total	\$237,626	\$18,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,363
Total	\$152,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,997

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$76,447
2025	16,476
2026	103,829
2027	22,058
2028	0
Thereafter	0
Total	\$218,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,151,489	\$706,573	\$335,600

PERF Net Pension Liability - Unaudited
LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of 2022	\$654,736
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,828
- Net Difference Between Projected and Actual Investment	81,147
- Change of Assumptions	(22,138)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,802)
Pension Expense/Income	152,799
Contributions	(140,997)
Total Activity in FY 2023	51,837
Net Pension Liability as of 2023	\$706,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$9,647,047 Proportionate Share: 0.0015345

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,626,356	\$5,415,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,805	\$0
Net Difference Between Projected and Actual	1,241,308	0
Change of Assumptions	295,332	0
Changes in Proportion and Differences Between	211,224	84,619
Total	\$1,858,669	\$84,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,099,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,562)
Total	\$1,086,853

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,068,110

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$583,200
2025	174,692
2026	847,082
2027	169,076
2028	0
Thereafter	0
Total	\$1,774,050

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,825,973	\$5,415,763	\$2,572,319

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of 2022	\$4,626,356
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,639
- Net Difference Between Projected and Actual Investment	670,367
- Change of Assumptions	(133,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	205,012
Pension Expense/Income	1,086,853
Contributions	(1,068,110)
Total Activity in FY 2023	789,407
Net Pension Liability as of 2023	\$5,415,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1085000

Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$3,547,784 Proportionate Share: 0.0005643

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,622,647	\$1,991,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,748	\$0
Net Difference Between Projected and Actual	456,481	0
Change of Assumptions	108,606	0
Changes in Proportion and Differences Between	94,362	62,639
Total	\$700,197	\$62,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,301
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(351)
Total	\$403,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$389,367

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$206,676
2025	47,074
2026	321,631
2027	62,177
2028	0
Thereafter	0
Total	\$637,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,245,680	\$1,991,603	\$945,950

PERF Net Pension Liability - Unaudited
LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of 2022	\$1,622,647
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,929
- Net Difference Between Projected and Actual Investment	256,229
- Change of Assumptions	(41,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,966
Pension Expense/Income	403,950
Contributions	(389,367)
Total Activity in FY 2023	368,956
Net Pension Liability as of 2023	\$1,991,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$7,092,705 Proportionate Share: 0.0011282

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,463,538	\$3,981,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,466	\$0
Net Difference Between Projected and Actual	912,638	0
Change of Assumptions	217,135	0
Changes in Proportion and Differences Between	107,011	15,375
Total	\$1,318,250	\$15,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$808,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,175
Total	\$872,491

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$793,315

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$469,198
2025	93,625
2026	615,744
2027	124,308
2028	0
Thereafter	0
Total	\$1,302,875

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,489,060	\$3,981,795	\$1,891,229

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of 2022	\$3,463,538
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,952
- Net Difference Between Projected and Actual Investment	485,201
- Change of Assumptions	(103,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,730
Pension Expense/Income	872,491
Contributions	(793,315)
Total Activity in FY 2023	518,257
Net Pension Liability as of 2023	\$3,981,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$844,647 Proportionate Share: 0.0001343

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$499,882	\$473,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,698	\$0
Net Difference Between Projected and Actual	108,640	0
Change of Assumptions	25,848	0
Changes in Proportion and Differences Between	21,602	57,435
Total	\$165,788	\$57,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,247)
Total	\$94,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,601

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,833
2025	(12,654)
2026	61,376
2027	14,798
2028	0
Thereafter	0
Total	\$108,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$772,452	\$473,990	\$225,130

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of 2022	\$499,882
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	820
- Net Difference Between Projected and Actual Investment	46,949
- Change of Assumptions	(20,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,562)
Pension Expense/Income	94,974
Contributions	(94,601)
Total Activity in FY 2023	(25,892)
Net Pension Liability as of 2023	\$473,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$2,233,683 Proportionate Share: 0.0003553

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,172,910	\$1,253,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,656	\$0
Net Difference Between Projected and Actual	287,414	0
Change of Assumptions	68,382	0
Changes in Proportion and Differences Between	16,697	38,877
Total	\$398,149	\$38,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,072)
Total	\$246,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,123

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$126,972
2025	10,395
2026	182,756
2027	39,149
2028	0
Thereafter	0
Total	\$359,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,043,577	\$1,253,972	\$595,598

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of 2022	\$1,172,910
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,825
- Net Difference Between Projected and Actual Investment	142,664
- Change of Assumptions	(40,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,490)
Pension Expense/Income	246,488
Contributions	(250,123)
Total Activity in FY 2023	81,062
Net Pension Liability as of 2023	\$1,253,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$685,125 Proportionate Share: 0.0001090

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$344,714	\$384,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,871	\$0
Net Difference Between Projected and Actual	88,174	0
Change of Assumptions	20,978	0
Changes in Proportion and Differences Between	22,927	700
Total	\$139,950	\$700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,394
Total	\$91,489

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,734

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,594
2025	10,516
2026	58,129
2027	12,011
2028	0
Thereafter	0
Total	\$139,250

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$626,935	\$384,697	\$182,719

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of 2022	\$344,714
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,749
- Net Difference Between Projected and Actual Investment	45,633
- Change of Assumptions	(10,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,190)
Pension Expense/Income	91,489
Contributions	(76,734)
Total Activity in FY 2023	39,983
Net Pension Liability as of 2023	\$384,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$1,809,487 Proportionate Share: 0.0002878

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$926,911	\$1,015,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,782	\$0
Net Difference Between Projected and Actual	232,811	0
Change of Assumptions	55,390	0
Changes in Proportion and Differences Between	8,175	26,774
Total	\$317,158	\$26,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,222)
Total	\$198,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,663

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,776
2025	13,688
2026	151,209
2027	31,711
2028	0
Thereafter	0
Total	\$290,384

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,655,337	\$1,015,742	\$482,446

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of 2022	\$926,911
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,319
- Net Difference Between Projected and Actual Investment	118,420
- Change of Assumptions	(30,499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	277
Pension Expense/Income	198,977
Contributions	(202,663)
Total Activity in FY 2023	88,831
Net Pension Liability as of 2023	\$1,015,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1091000
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$4,362,359 Proportionate Share: 0.0006939

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,128,206	\$2,449,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,106	\$0
Net Difference Between Projected and Actual	561,319	0
Change of Assumptions	133,549	0
Changes in Proportion and Differences Between	48,335	41,332
Total	\$793,309	\$41,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$497,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,430)
Total	\$480,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$484,657

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$246,738
2025	50,374
2026	378,409
2027	76,456
2028	0
Thereafter	0
Total	\$751,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,991,100	\$2,449,005	\$1,163,201

PERF Net Pension Liability - Unaudited
SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of 2022	\$2,128,206
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,308
- Net Difference Between Projected and Actual Investment	298,676
- Change of Assumptions	(63,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,401
Pension Expense/Income	480,725
Contributions	(484,657)
Total Activity in FY 2023	320,799
Net Pension Liability as of 2023	\$2,449,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$11,834,469 Proportionate Share: 0.0018824

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,957,904	\$6,643,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,926	\$0
Net Difference Between Projected and Actual	1,522,735	0
Change of Assumptions	362,290	0
Changes in Proportion and Differences Between	214,315	30,150
Total	\$2,235,266	\$30,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,348,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	176,988
Total	\$1,525,661

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,321,267

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$798,094
2025	197,091
2026	1,002,524
2027	207,407
2028	0
Thereafter	0
Total	\$2,205,116

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,826,987	\$6,643,618	\$3,155,512

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of 2022	\$5,957,904
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,111
- Net Difference Between Projected and Actual Investment	787,467
- Change of Assumptions	(189,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,479)
Pension Expense/Income	1,525,661
Contributions	(1,321,267)
Total Activity in FY 2023	685,714
Net Pension Liability as of 2023	\$6,643,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$8,149,593 Proportionate Share: 0.0012963

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,241,589	\$4,575,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,605	\$0
Net Difference Between Projected and Actual	1,048,620	0
Change of Assumptions	249,488	0
Changes in Proportion and Differences Between	101,510	89,180
Total	\$1,493,223	\$89,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$928,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,082
Total	\$943,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$903,158

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$503,729
2025	87,230
2026	670,254
2027	142,830
2028	0
Thereafter	0
Total	\$1,404,043

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,455,920	\$4,575,076	\$2,173,019

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of 2022	\$4,241,589
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,272
- Net Difference Between Projected and Actual Investment	525,163
- Change of Assumptions	(143,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,080)
Pension Expense/Income	943,835
Contributions	(903,158)
Total Activity in FY 2023	333,487
Net Pension Liability as of 2023	\$4,575,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1094000
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$1,134,195 Proportionate Share: 0.0001804

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$542,459	\$636,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,027	\$0
Net Difference Between Projected and Actual	145,932	0
Change of Assumptions	34,720	0
Changes in Proportion and Differences Between	38,401	276
Total	\$232,080	\$276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,468
Total	\$157,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,030

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$90,325
2025	21,561
2026	100,041
2027	19,877
2028	0
Thereafter	0
Total	\$231,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,037,605	\$636,692	\$302,409

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of 2022	\$542,459
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,393
- Net Difference Between Projected and Actual Investment	78,987
- Change of Assumptions	(15,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,290)
Pension Expense/Income	157,718
Contributions	(127,030)
Total Activity in FY 2023	94,233
Net Pension Liability as of 2023	\$636,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$19,557,035 Proportionate Share: 0.0031107

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,546,099	\$10,978,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,621	\$0
Net Difference Between Projected and Actual	2,516,348	0
Change of Assumptions	598,690	0
Changes in Proportion and Differences Between	234,982	508,886
Total	\$3,574,641	\$508,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,228,707
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(165,113)
Total	\$2,063,594

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,174,533

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,034,846
2025	128,645
2026	1,559,517
2027	342,747
2028	0
Thereafter	0
Total	\$3,065,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,891,792	\$10,978,699	\$5,214,541

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of 2022	\$10,546,099
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,317
- Net Difference Between Projected and Actual Investment	1,214,848
- Change of Assumptions	(378,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(330,097)
Pension Expense/Income	2,063,594
Contributions	(2,174,533)
Total Activity in FY 2023	432,600
Net Pension Liability as of 2023	\$10,978,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$14,925,532 Proportionate Share: 0.0023741

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,523,386	\$8,378,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,431	\$0
Net Difference Between Projected and Actual	1,920,488	0
Change of Assumptions	456,923	0
Changes in Proportion and Differences Between	610,745	122,108
Total	\$3,159,587	\$122,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,700,959
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,981
Total	\$1,728,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,671,050

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,001,741
2025	373,753
2026	1,400,400
2027	261,585
2028	0
Thereafter	0
Total	\$3,037,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,655,095	\$8,378,992	\$3,979,761

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of 2022	\$6,523,386
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,572
- Net Difference Between Projected and Actual Investment	1,115,433
- Change of Assumptions	(147,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	774,256
Pension Expense/Income	1,728,940
Contributions	(1,671,050)
Total Activity in FY 2023	1,855,606
Net Pension Liability as of 2023	\$8,378,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,167,466 Proportionate Share: 0.0001857

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$624,459	\$655,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,409	\$0
Net Difference Between Projected and Actual	150,219	0
Change of Assumptions	35,740	0
Changes in Proportion and Differences Between	7,801	34,664
Total	\$207,169	\$34,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,529)
Total	\$116,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,756

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,396
2025	(317)
2026	93,965
2027	20,461
2028	0
Thereafter	0
Total	\$172,505

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,068,089	\$655,397	\$311,293

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of 2022	\$624,459
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,318
- Net Difference Between Projected and Actual Investment	73,154
- Change of Assumptions	(22,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,173)
Pension Expense/Income	116,519
Contributions	(130,756)
Total Activity in FY 2023	30,938
Net Pension Liability as of 2023	\$655,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,504,121 Proportionate Share: 0.0002392

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$793,820	\$844,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,272	\$0
Net Difference Between Projected and Actual	193,497	0
Change of Assumptions	46,037	0
Changes in Proportion and Differences Between	10,646	40,740
Total	\$267,452	\$40,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,941)
Total	\$167,437

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,461

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$76,848
2025	1,028
2026	122,479
2027	26,357
2028	0
Thereafter	0
Total	\$226,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,375,805	\$844,217	\$400,977

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of 2022	\$793,820
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,173
- Net Difference Between Projected and Actual Investment	95,531
- Change of Assumptions	(27,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,763)
Pension Expense/Income	167,437
Contributions	(168,461)
Total Activity in FY 2023	50,397
Net Pension Liability as of 2023	\$844,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$869,705 Proportionate Share: 0.0001383

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$447,844	\$488,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,987	\$0
Net Difference Between Projected and Actual	111,875	0
Change of Assumptions	26,617	0
Changes in Proportion and Differences Between	5,396	15,070
Total	\$153,875	\$15,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,276
Total	\$102,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,404

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$47,378
2025	3,858
2026	72,331
2027	15,238
2028	0
Thereafter	0
Total	\$138,805

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$795,459	\$488,107	\$231,836

PERF Net Pension Liability - Unaudited
NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of 2022	\$447,844
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,033
- Net Difference Between Projected and Actual Investment	56,606
- Change of Assumptions	(14,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,454)
Pension Expense/Income	102,363
Contributions	(97,404)
Total Activity in FY 2023	40,263
Net Pension Liability as of 2023	\$488,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1105000
 Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$1,800,521 Proportionate Share: 0.0002864

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$950,250	\$1,010,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,681	\$0
Net Difference Between Projected and Actual	231,678	0
Change of Assumptions	55,121	0
Changes in Proportion and Differences Between	36,485	28,851
Total	\$343,965	\$28,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,196
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,460
Total	\$234,656

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,074

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$128,281
2025	8,712
2026	146,565
2027	31,556
2028	0
Thereafter	0
Total	\$315,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,647,285	\$1,010,801	\$480,099

PERF Net Pension Liability - Unaudited
WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of 2022	\$950,250
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,804
- Net Difference Between Projected and Actual Investment	114,407
- Change of Assumptions	(32,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,311)
Pension Expense/Income	234,656
Contributions	(201,074)
Total Activity in FY 2023	60,551
Net Pension Liability as of 2023	\$1,010,801

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$7,460,127 Proportionate Share: 0.0011866

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,833,798	\$4,187,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,683	\$0
Net Difference Between Projected and Actual	959,880	0
Change of Assumptions	228,375	0
Changes in Proportion and Differences Between	47,549	70,411
Total	\$1,321,487	\$70,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$850,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,945
Total	\$876,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$829,834

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$443,627
2025	55,955
2026	620,750
2027	130,744
2028	0
Thereafter	0
Total	\$1,251,076

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,824,959	\$4,187,908	\$1,989,126

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of 2022	\$3,833,798
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,592
- Net Difference Between Projected and Actual Investment	486,749
- Change of Assumptions	(126,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,628)
Pension Expense/Income	876,102
Contributions	(829,834)
Total Activity in FY 2023	354,110
Net Pension Liability as of 2023	\$4,187,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1107001
 Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$432,704 Proportionate Share: 0.0000688

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$201,214	\$242,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,968	\$0
Net Difference Between Projected and Actual	55,655	0
Change of Assumptions	13,241	0
Changes in Proportion and Differences Between	16,595	107
Total	\$90,459	\$107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,172
Total	\$56,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,463

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$33,973
2025	9,870
2026	38,929
2027	7,580
2028	0
Thereafter	0
Total	\$90,352

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$395,716	\$242,818	\$115,331

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of 2022	\$201,214
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,394
- Net Difference Between Projected and Actual Investment	30,823
- Change of Assumptions	(5,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,788
Pension Expense/Income	56,465
Contributions	(48,463)
Total Activity in FY 2023	41,604
Net Pension Liability as of 2023	\$242,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$7,293,052 Proportionate Share: 0.0011600

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,622,807	\$4,094,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,762	\$0
Net Difference Between Projected and Actual	938,362	0
Change of Assumptions	223,255	0
Changes in Proportion and Differences Between	72,440	34,685
Total	\$1,317,819	\$34,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$831,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,156
Total	\$884,255

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$814,238

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$455,781
2025	75,108
2026	624,434
2027	127,811
2028	0
Thereafter	0
Total	\$1,283,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,671,964	\$4,094,027	\$1,944,536

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of 2022	\$3,622,807
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,419
- Net Difference Between Projected and Actual Investment	491,269
- Change of Assumptions	(112,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,955
Pension Expense/Income	884,255
Contributions	(814,238)
Total Activity in FY 2023	471,220
Net Pension Liability as of 2023	\$4,094,027

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,526,864 Proportionate Share: 0.0002429

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$839,865	\$857,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,540	\$0
Net Difference Between Projected and Actual	196,490	0
Change of Assumptions	46,749	0
Changes in Proportion and Differences Between	14,915	41,495
Total	\$275,694	\$41,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,541)
Total	\$168,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,009

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,790
2025	2,887
2026	119,758
2027	26,764
2028	0
Thereafter	0
Total	\$234,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,397,086	\$857,275	\$407,179

PERF Net Pension Liability - Unaudited
MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of 2022	\$839,865
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,623
- Net Difference Between Projected and Actual Investment	92,842
- Change of Assumptions	(31,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,459)
Pension Expense/Income	168,488
Contributions	(171,009)
Total Activity in FY 2023	17,410
Net Pension Liability as of 2023	\$857,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$2,309,811 Proportionate Share: 0.0003674

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,083,972	\$1,296,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,530	\$0
Net Difference Between Projected and Actual	297,202	0
Change of Assumptions	70,710	0
Changes in Proportion and Differences Between	51,726	10,247
Total	\$446,168	\$10,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,286
Total	\$268,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,693

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$149,198
2025	39,668
2026	206,573
2027	40,482
2028	0
Thereafter	0
Total	\$435,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,113,172	\$1,296,677	\$615,881

PERF Net Pension Liability - Unaudited
UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of 2022	\$1,083,972
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,278
- Net Difference Between Projected and Actual Investment	163,428
- Change of Assumptions	(29,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,910
Pension Expense/Income	268,515
Contributions	(258,693)
Total Activity in FY 2023	212,705
Net Pension Liability as of 2023	\$1,296,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1110000
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	4,807	539,895
Total	\$4,807	\$539,895

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(748,929)
Total	(748,929)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$535,088)
2025	0
2026	0
2027	0
2028	0
Thereafter	0
Total	(535,088)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	748,929
Pension Expense/Income	(748,929)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,217,110 Proportionate Share: 0.0005117

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,831,430	\$1,805,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,949	\$0
Net Difference Between Projected and Actual	413,931	0
Change of Assumptions	98,483	0
Changes in Proportion and Differences Between	14,157	155,432
Total	\$563,520	\$155,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$366,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(112,070)
Total	\$254,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$360,316

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$123,941
2025	(16,051)
2026	243,817
2027	56,381
2028	0
Thereafter	0
Total	\$408,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,943,141	\$1,805,960	\$857,775

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of 2022	\$1,831,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,422
- Net Difference Between Projected and Actual Investment	187,913
- Change of Assumptions	(71,220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,814)
Pension Expense/Income	254,545
Contributions	(360,316)
Total Activity in FY 2023	(25,470)
Net Pension Liability as of 2023	\$1,805,960

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1112000
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$777,304 Proportionate Share: 0.0001236

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$394,229	\$436,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,925	\$0
Net Difference Between Projected and Actual	99,984	0
Change of Assumptions	23,788	0
Changes in Proportion and Differences Between	4,954	4,509
Total	\$137,651	\$4,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,609
Total	\$92,164

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,058

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$46,993
2025	7,063
2026	65,468
2027	13,618
2028	0
Thereafter	0
Total	\$133,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$710,909	\$436,226	\$207,194

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of 2022	\$394,229
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,923
- Net Difference Between Projected and Actual Investment	51,332
- Change of Assumptions	(12,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,622)
Pension Expense/Income	92,164
Contributions	(87,058)
Total Activity in FY 2023	41,997
Net Pension Liability as of 2023	\$436,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$9,235,088 Proportionate Share: 0.0014689

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,679,971	\$5,184,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,068	\$0
Net Difference Between Projected and Actual	1,188,242	0
Change of Assumptions	282,707	0
Changes in Proportion and Differences Between	36,342	78,114
Total	\$1,613,359	\$78,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,052,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,338)
Total	\$1,012,077

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,033,288

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$515,738
2025	79,161
2026	778,498
2027	161,848
2028	0
Thereafter	0
Total	\$1,535,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,448,662	\$5,184,239	\$2,462,352

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of 2022	\$4,679,971
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,950
- Net Difference Between Projected and Actual Investment	610,684
- Change of Assumptions	(150,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,792
Pension Expense/Income	1,012,077
Contributions	(1,033,288)
Total Activity in FY 2023	504,268
Net Pension Liability as of 2023	\$5,184,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1114000
 Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,566,504 Proportionate Share: 0.0002492

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$763,543	\$879,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,994	\$0
Net Difference Between Projected and Actual	201,586	0
Change of Assumptions	47,961	0
Changes in Proportion and Differences Between	30,945	6,536
Total	\$298,486	\$6,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,208
Total	\$205,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,381

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$108,785
2025	19,471
2026	136,237
2027	27,457
2028	0
Thereafter	0
Total	\$291,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,433,322	\$879,510	\$417,740

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of 2022	\$763,543
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,433
- Net Difference Between Projected and Actual Investment	107,357
- Change of Assumptions	(22,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,403)
Pension Expense/Income	205,751
Contributions	(175,381)
Total Activity in FY 2023	115,967
Net Pension Liability as of 2023	\$879,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$4,340,244 Proportionate Share: 0.0006904

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,111,806	\$2,436,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,853	\$0
Net Difference Between Projected and Actual	558,487	0
Change of Assumptions	132,875	0
Changes in Proportion and Differences Between	65,337	2,999
Total	\$806,552	\$2,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$494,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	91,105
Total	\$585,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$471,538

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$288,137
2025	63,972
2026	375,374
2027	76,070
2028	0
Thereafter	0
Total	\$803,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,970,969	\$2,436,652	\$1,157,334

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of 2022	\$2,111,806
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,346
- Net Difference Between Projected and Actual Investment	297,868
- Change of Assumptions	(62,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,773)
Pension Expense/Income	585,752
Contributions	(471,538)
Total Activity in FY 2023	324,846
Net Pension Liability as of 2023	\$2,436,652

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$20,670,724 Proportionate Share: 0.0032879

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,201,070	\$11,604,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,416	\$0
Net Difference Between Projected and Actual	2,659,691	0
Change of Assumptions	632,794	0
Changes in Proportion and Differences Between	232,038	42,784
Total	\$3,761,939	\$42,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,355,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	152,686
Total	\$2,508,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,297,264

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,333,147
2025	246,542
2026	1,777,196
2027	362,270
2028	0
Thereafter	0
Total	\$3,719,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,910,992	\$11,604,097	\$5,511,585

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of 2022	\$10,201,070
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,240
- Net Difference Between Projected and Actual Investment	1,400,771
- Change of Assumptions	(312,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,383
Pension Expense/Income	2,508,351
Contributions	(2,297,264)
Total Activity in FY 2023	1,403,027
Net Pension Liability as of 2023	\$11,604,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1116001
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$4,140,305 Proportionate Share: 0.0006586

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,995,745	\$2,324,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,557	\$0
Net Difference Between Projected and Actual	532,763	0
Change of Assumptions	126,755	0
Changes in Proportion and Differences Between	120,819	11,670
Total	\$827,894	\$11,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$471,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,423
Total	\$482,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$461,010

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$293,145
2025	87,872
2026	362,641
2027	72,566
2028	0
Thereafter	0
Total	\$816,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,788,065	\$2,324,419	\$1,104,027

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of 2022	\$1,995,745
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,112
- Net Difference Between Projected and Actual Investment	286,467
- Change of Assumptions	(58,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,992
Pension Expense/Income	482,287
Contributions	(461,010)
Total Activity in FY 2023	328,674
Net Pension Liability as of 2023	\$2,324,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1116002
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$9,481,892 Proportionate Share: 0.0015082

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,912,093	\$5,322,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,906	\$0
Net Difference Between Projected and Actual	1,220,033	0
Change of Assumptions	290,271	0
Changes in Proportion and Differences Between	38,750	129,663
Total	\$1,657,960	\$129,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,080,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,046)
Total	\$1,048,526

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,052,344

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$526,364
2025	52,543
2026	783,213
2027	166,177
2028	0
Thereafter	0
Total	\$1,528,297

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,674,704	\$5,322,942	\$2,528,232

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of 2022	\$4,912,093
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,665
- Net Difference Between Projected and Actual Investment	613,829
- Change of Assumptions	(164,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,935)
Pension Expense/Income	1,048,526
Contributions	(1,052,344)
Total Activity in FY 2023	410,849
Net Pension Liability as of 2023	\$5,322,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1117000
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,780,980 Proportionate Share: 0.0002833

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$857,527	\$999,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,457	\$0
Net Difference Between Projected and Actual	229,171	0
Change of Assumptions	54,524	0
Changes in Proportion and Differences Between	41,367	42,242
Total	\$345,519	\$42,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,363
Total	\$207,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,373

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,771
2025	9,980
2026	156,311
2027	31,215
2028	0
Thereafter	0
Total	\$303,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,629,455	\$999,860	\$474,903

PERF Net Pension Liability - Unaudited
SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of 2022	\$857,527
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,227
- Net Difference Between Projected and Actual Investment	123,343
- Change of Assumptions	(24,936)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,735
Pension Expense/Income	207,337
Contributions	(199,373)
Total Activity in FY 2023	142,333
Net Pension Liability as of 2023	\$999,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,804,916 Proportionate Share: 0.0002871

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$905,465	\$1,013,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,731	\$0
Net Difference Between Projected and Actual	232,245	0
Change of Assumptions	55,256	0
Changes in Proportion and Differences Between	32,942	14,338
Total	\$341,174	\$14,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,881
Total	\$225,578

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,145

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$127,253
2025	14,494
2026	153,455
2027	31,634
2028	0
Thereafter	0
Total	\$326,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,651,311	\$1,013,272	\$481,273

PERF Net Pension Liability - Unaudited
TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of 2022	\$905,465
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,650
- Net Difference Between Projected and Actual Investment	120,501
- Change of Assumptions	(28,646)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,131)
Pension Expense/Income	225,578
Contributions	(202,145)
Total Activity in FY 2023	107,807
Net Pension Liability as of 2023	\$1,013,272

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$590,888 Proportionate Share: 0.0000940

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$282,899	\$331,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,788	\$0
Net Difference Between Projected and Actual	76,040	0
Change of Assumptions	18,091	0
Changes in Proportion and Differences Between	10,035	5,675
Total	\$110,954	\$5,675

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,703
Total	\$74,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,032

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,066
2025	7,790
2026	52,066
2027	10,357
2028	0
Thereafter	0
Total	\$105,279

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$540,659	\$331,757	\$157,574

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of 2022	\$282,899
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,764
- Net Difference Between Projected and Actual Investment	41,127
- Change of Assumptions	(8,123)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,071
Pension Expense/Income	74,051
Contributions	(66,032)
Total Activity in FY 2023	48,858
Net Pension Liability as of 2023	\$331,757

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$467,071 Proportionate Share: 0.0000743

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$254,830	\$262,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,365	\$0
Net Difference Between Projected and Actual	60,104	0
Change of Assumptions	14,300	0
Changes in Proportion and Differences Between	10,799	11,522
Total	\$90,568	\$11,522

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,269)
Total	\$49,964

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,312

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,014
2025	3,930
2026	36,916
2027	8,186
2028	0
Thereafter	0
Total	\$79,046

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$427,351	\$262,230	\$124,551

PERF Net Pension Liability - Unaudited
SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of 2022	\$254,830
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	839
- Net Difference Between Projected and Actual Investment	28,655
- Change of Assumptions	(9,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,433)
Pension Expense/Income	49,964
Contributions	(52,312)
Total Activity in FY 2023	7,400
Net Pension Liability as of 2023	\$262,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1121000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,441,975 Proportionate Share: 0.0002294

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$767,327	\$809,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,565	\$0
Net Difference Between Projected and Actual	185,569	0
Change of Assumptions	44,151	0
Changes in Proportion and Differences Between	14,057	31,947
Total	\$260,342	\$31,947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,188)
Total	\$160,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,036

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$82,605
2025	3,966
2026	116,548
2027	25,276
2028	0
Thereafter	0
Total	\$228,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,319,438	\$809,629	\$384,549

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of 2022	\$767,327
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,937
- Net Difference Between Projected and Actual Investment	90,873
- Change of Assumptions	(26,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,690)
Pension Expense/Income	160,169
Contributions	(161,036)
Total Activity in FY 2023	42,302
Net Pension Liability as of 2023	\$809,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,739,135 Proportionate Share: 0.0002766

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$966,334	\$976,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,973	\$0
Net Difference Between Projected and Actual	223,751	0
Change of Assumptions	53,235	0
Changes in Proportion and Differences Between	10,638	59,987
Total	\$307,597	\$59,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,174
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,632)
Total	\$152,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,761

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$85,093
2025	(2,982)
2026	135,021
2027	30,478
2028	0
Thereafter	0
Total	\$247,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,590,918	\$976,214	\$463,671

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of 2022	\$966,334
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,810
- Net Difference Between Projected and Actual Investment	104,495
- Change of Assumptions	(36,307)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,899)
Pension Expense/Income	152,542
Contributions	(194,761)
Total Activity in FY 2023	9,880
Net Pension Liability as of 2023	\$976,214

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$1,323,928 Proportionate Share: 0.0002106

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$494,521	\$743,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,207	\$0
Net Difference Between Projected and Actual	170,361	0
Change of Assumptions	40,532	0
Changes in Proportion and Differences Between	116,970	332
Total	\$343,070	\$332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,095
Total	\$230,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,234

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$126,478
2025	57,349
2026	135,707
2027	23,204
2028	0
Thereafter	0
Total	\$342,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,211,307	\$743,278	\$353,034

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of 2022	\$494,521
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,424
- Net Difference Between Projected and Actual Investment	109,332
- Change of Assumptions	(5,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,544
Pension Expense/Income	230,982
Contributions	(148,234)
Total Activity in FY 2023	248,757
Net Pension Liability as of 2023	\$743,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$10,958,423 Proportionate Share: 0.0017431

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,501,229	\$6,151,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,868	\$0
Net Difference Between Projected and Actual	1,410,051	0
Change of Assumptions	335,480	0
Changes in Proportion and Differences Between	83,402	28,109
Total	\$1,954,801	\$28,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,248,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,306
Total	\$1,276,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,226,431

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$691,463
2025	112,157
2026	931,012
2027	192,060
2028	0
Thereafter	0
Total	\$1,926,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,025,776	\$6,151,982	\$2,922,000

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of 2022	\$5,501,229
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,164
- Net Difference Between Projected and Actual Investment	731,141
- Change of Assumptions	(174,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,976
Pension Expense/Income	1,276,176
Contributions	(1,226,431)
Total Activity in FY 2023	650,753
Net Pension Liability as of 2023	\$6,151,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$13,266,241 Proportionate Share: 0.0021101

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,772,539	\$7,447,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,368	\$0
Net Difference Between Projected and Actual	1,706,929	0
Change of Assumptions	406,113	0
Changes in Proportion and Differences Between	359,120	149,849
Total	\$2,624,530	\$149,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,511,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	146,287
Total	\$1,658,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,471,856

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$881,186
2025	251,675
2026	1,109,324
2027	232,496
2028	0
Thereafter	0
Total	\$2,474,681

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,136,648	\$7,447,248	\$3,537,211

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of 2022	\$6,772,539
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,085
- Net Difference Between Projected and Actual Investment	871,126
- Change of Assumptions	(221,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(193,303)
Pension Expense/Income	1,658,099
Contributions	(1,471,856)
Total Activity in FY 2023	674,709
Net Pension Liability as of 2023	\$7,447,248

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$2,703,377 Proportionate Share: 0.0004300

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,321,456	\$1,517,614

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,050	\$0
Net Difference Between Projected and Actual	347,841	0
Change of Assumptions	82,758	0
Changes in Proportion and Differences Between	115,101	652
Total	\$576,750	\$652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$308,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99,644
Total	\$407,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,778

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$239,301
2025	54,846
2026	234,572
2027	47,379
2028	0
Thereafter	0
Total	\$576,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,473,228	\$1,517,614	\$720,819

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of 2022	\$1,321,456
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,581
- Net Difference Between Projected and Actual Investment	184,759
- Change of Assumptions	(39,691)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,437)
Pension Expense/Income	407,724
Contributions	(302,778)
Total Activity in FY 2023	196,158
Net Pension Liability as of 2023	\$1,517,614

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$405,760 Proportionate Share: 0.0000645

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$217,299	\$227,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,657	\$0
Net Difference Between Projected and Actual	52,176	0
Change of Assumptions	12,414	0
Changes in Proportion and Differences Between	1,882	21,096
Total	\$71,129	\$21,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,400)
Total	\$32,812

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,445

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,358
2025	(3,018)
2026	32,586
2027	7,107
2028	0
Thereafter	0
Total	\$50,033

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,984	\$227,642	\$108,123

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of 2022	\$217,299
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	797
- Net Difference Between Projected and Actual Investment	25,359
- Change of Assumptions	(7,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,541
Pension Expense/Income	32,812
Contributions	(45,445)
Total Activity in FY 2023	10,343
Net Pension Liability as of 2023	\$227,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1128000
 Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$2,051,904 Proportionate Share: 0.0003264

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,042,972	\$1,151,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,569	\$0
Net Difference Between Projected and Actual	264,036	0
Change of Assumptions	62,819	0
Changes in Proportion and Differences Between	51,801	8,061
Total	\$402,225	\$8,061

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,645
Total	\$269,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,813

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$151,928
2025	33,660
2026	172,611
2027	35,965
2028	0
Thereafter	0
Total	\$394,164

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,877,353	\$1,151,975	\$547,152

PERF Net Pension Liability - Unaudited

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of 2022	\$1,042,972
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,046
- Net Difference Between Projected and Actual Investment	135,322
- Change of Assumptions	(33,824)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,227)
Pension Expense/Income	269,499
Contributions	(229,813)
Total Activity in FY 2023	109,003
Net Pension Liability as of 2023	\$1,151,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1129000
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$716,350 Proportionate Share: 0.0001139

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$366,160	\$401,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,225	\$0
Net Difference Between Projected and Actual	92,137	0
Change of Assumptions	21,921	0
Changes in Proportion and Differences Between	12,057	16,012
Total	\$134,340	\$16,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,117)
Total	\$58,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,227

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,497
2025	10,345
2026	59,938
2027	12,548
2028	0
Thereafter	0
Total	\$118,328

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$655,118	\$401,991	\$190,933

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of 2022	\$366,160
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,722
- Net Difference Between Projected and Actual Investment	46,949
- Change of Assumptions	(12,008)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,907
Pension Expense/Income	58,488
Contributions	(80,227)
Total Activity in FY 2023	35,831
Net Pension Liability as of 2023	\$401,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$4,294,991 Proportionate Share: 0.0006832

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,119,375	\$2,411,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,333	\$0
Net Difference Between Projected and Actual	552,663	0
Change of Assumptions	131,490	0
Changes in Proportion and Differences Between	51,467	19,574
Total	\$784,953	\$19,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$489,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,980
Total	\$508,469

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$481,039

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$272,104
2025	48,011
2026	369,987
2027	75,277
2028	0
Thereafter	0
Total	\$765,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,929,557	\$2,411,241	\$1,145,264

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of 2022	\$2,119,375
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,692
- Net Difference Between Projected and Actual Investment	291,110
- Change of Assumptions	(64,895)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,529
Pension Expense/Income	508,469
Contributions	(481,039)
Total Activity in FY 2023	291,866
Net Pension Liability as of 2023	\$2,411,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1131000
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,451,773 Proportionate Share: 0.0002309

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$774,897	\$814,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,673	\$0
Net Difference Between Projected and Actual	186,783	0
Change of Assumptions	44,439	0
Changes in Proportion and Differences Between	15,869	26,372
Total	\$263,764	\$26,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,907)
Total	\$126,525

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,600

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$88,034
2025	6,868
2026	117,049
2027	25,441
2028	0
Thereafter	0
Total	\$237,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,328,066	\$814,923	\$387,063

PERF Net Pension Liability - Unaudited
SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of 2022	\$774,897
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,910
- Net Difference Between Projected and Actual Investment	91,153
- Change of Assumptions	(27,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,402
Pension Expense/Income	126,525
Contributions	(162,600)
Total Activity in FY 2023	40,026
Net Pension Liability as of 2023	\$814,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1132000
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$2,885,412 Proportionate Share: 0.0004590

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,513,839	\$1,619,964

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,144	\$0
Net Difference Between Projected and Actual	371,300	0
Change of Assumptions	88,340	0
Changes in Proportion and Differences Between	101,058	39,021
Total	\$593,842	\$39,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,327
Total	\$382,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$315,266

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$222,332
2025	47,028
2026	234,888
2027	50,573
2028	0
Thereafter	0
Total	\$554,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,640,027	\$1,619,964	\$769,433

PERF Net Pension Liability - Unaudited
NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of 2022	\$1,513,839
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,257
- Net Difference Between Projected and Actual Investment	184,476
- Change of Assumptions	(51,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,591)
Pension Expense/Income	382,184
Contributions	(315,266)
Total Activity in FY 2023	106,125
Net Pension Liability as of 2023	\$1,619,964

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1133000
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$758,476 Proportionate Share: 0.0001206

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$411,575	\$425,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,708	\$0
Net Difference Between Projected and Actual	97,557	0
Change of Assumptions	23,211	0
Changes in Proportion and Differences Between	3,493	27,564
Total	\$132,969	\$27,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,163)
Total	\$65,243

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,949

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,299
2025	1,613
2026	60,206
2027	13,287
2028	0
Thereafter	0
Total	\$105,405

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$693,654	\$425,638	\$202,165

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of 2022	\$411,575
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,398
- Net Difference Between Projected and Actual Investment	46,764
- Change of Assumptions	(14,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	533
Pension Expense/Income	65,243
Contributions	(84,949)
Total Activity in FY 2023	14,063
Net Pension Liability as of 2023	\$425,638

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1134000

Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,403,641 Proportionate Share: 0.0003823

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,241,979	\$1,349,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,606	\$0
Net Difference Between Projected and Actual	309,255	0
Change of Assumptions	73,578	0
Changes in Proportion and Differences Between	25,318	24,443
Total	\$435,757	\$24,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,376
Total	\$277,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,208

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$144,191
2025	25,606
2026	199,395
2027	42,122
2028	0
Thereafter	0
Total	\$411,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,198,872	\$1,349,264	\$640,859

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of 2022	\$1,241,979
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,547
- Net Difference Between Projected and Actual Investment	155,982
- Change of Assumptions	(41,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,810)
Pension Expense/Income	277,280
Contributions	(269,208)
Total Activity in FY 2023	107,285
Net Pension Liability as of 2023	\$1,349,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$5,166,968 Proportionate Share: 0.0008219

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,488,373	\$2,900,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,349	\$0
Net Difference Between Projected and Actual	664,862	0
Change of Assumptions	158,184	0
Changes in Proportion and Differences Between	118,120	3,481
Total	\$1,000,515	\$3,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$588,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,625
Total	\$592,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$570,713

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$374,710
2025	79,727
2026	452,038
2027	90,559
2028	0
Thereafter	0
Total	\$997,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,727,317	\$2,900,760	\$1,377,771

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of 2022	\$2,488,373
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,155
- Net Difference Between Projected and Actual Investment	357,770
- Change of Assumptions	(72,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,081
Pension Expense/Income	592,487
Contributions	(570,713)
Total Activity in FY 2023	412,387
Net Pension Liability as of 2023	\$2,900,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1136000

Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,350,782 Proportionate Share: 0.0002149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$866,358	\$758,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,518	\$0
Net Difference Between Projected and Actual	173,840	0
Change of Assumptions	41,360	0
Changes in Proportion and Differences Between	6,535	171,683
Total	\$237,253	\$171,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(317,133)
Total	(\$163,165)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,282

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$8,558)
2025	(38,677)
2026	89,126
2027	23,679
2028	0
Thereafter	0
Total	\$65,570

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,236,039	\$758,454	\$360,242

PERF Net Pension Liability - Unaudited
EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of 2022	\$866,358
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131
- Net Difference Between Projected and Actual Investment	66,922
- Change of Assumptions	(38,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178,408
Pension Expense/Income	(163,165)
Contributions	(151,282)
Total Activity in FY 2023	(107,904)
Net Pension Liability as of 2023	\$758,454

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$25,363 Proportionate Share: 0.0000040

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,923	\$14,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual	3,236	0
Change of Assumptions	770	0
Changes in Proportion and Differences Between	160	8,625
Total	\$4,455	\$8,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,339)
Total	(\$1,473)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,841

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,754)
2025	(3,139)
2026	1,283
2027	440
2028	0
Thereafter	0
Total	(\$4,170)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,007	\$14,117	\$6,705

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of 2022	\$18,923
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47)
- Net Difference Between Projected and Actual Investment	901
- Change of Assumptions	(983)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(363)
Pension Expense/Income	(1,473)
Contributions	(2,841)
Total Activity in FY 2023	(4,806)
Net Pension Liability as of 2023	\$14,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$18,037,382 Proportionate Share: 0.0028690

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,186,166	\$10,125,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,168	\$0
Net Difference Between Projected and Actual	2,320,829	0
Change of Assumptions	552,172	0
Changes in Proportion and Differences Between	114,870	134,032
Total	\$3,195,039	\$134,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,055,537
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	88,520
Total	\$2,144,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,001,949

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,088,059
2025	145,386
2026	1,511,447
2027	316,115
2028	0
Thereafter	0
Total	\$3,061,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,501,608	\$10,125,659	\$4,809,373

PERF Net Pension Liability - Unaudited
BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of 2022	\$9,186,166
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,017
- Net Difference Between Projected and Actual Investment	1,187,159
- Change of Assumptions	(299,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(134,758)
Pension Expense/Income	2,144,057
Contributions	(2,001,949)
Total Activity in FY 2023	939,493
Net Pension Liability as of 2023	\$10,125,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1138001
 Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$665,893 Proportionate Share: 0.0001059

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$360,168	\$373,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,647	\$0
Net Difference Between Projected and Actual	85,666	0
Change of Assumptions	20,382	0
Changes in Proportion and Differences Between	5,452	14,993
Total	\$119,147	\$14,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,344)
Total	\$74,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,580

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$37,516
2025	1,934
2026	53,034
2027	11,670
2028	0
Thereafter	0
Total	\$104,154

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$609,104	\$373,756	\$177,523

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of 2022	\$360,168
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,250
- Net Difference Between Projected and Actual Investment	41,218
- Change of Assumptions	(12,992)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,838)
Pension Expense/Income	74,530
Contributions	(74,580)
Total Activity in FY 2023	13,588
Net Pension Liability as of 2023	\$373,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1139000

Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
WASHINGTON TOWNSHIP, ADAMS COUNTY - 1139000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1142000
 Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$7,800 Proportionate Share: 0.0000012

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,415	\$4,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87	\$0
Net Difference Between Projected and Actual	971	0
Change of Assumptions	231	0
Changes in Proportion and Differences Between	181	368
Total	\$1,470	\$368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(134)
Total	\$726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$874

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$395
2025	13
2026	561
2027	133
2028	0
Thereafter	0
Total	\$1,102

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,902	\$4,235	\$2,012

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of 2022	\$4,415
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9
- Net Difference Between Projected and Actual Investment	426
- Change of Assumptions	(178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(289)
Pension Expense/Income	726
Contributions	(874)
Total Activity in FY 2023	(180)
Net Pension Liability as of 2023	\$4,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1143000
 Submission Unit Name: WELLS COUNTY

Wages: \$5,332,477 Proportionate Share: 0.000842

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,787,041	\$2,993,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,248	\$0
Net Difference Between Projected and Actual	686,137	0
Change of Assumptions	163,246	0
Changes in Proportion and Differences Between	15,746	111,658
Total	\$926,377	\$111,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,809)
Total	\$577,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,623

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$260,911
2025	23,437
2026	436,913
2027	93,458
2028	0
Thereafter	0
Total	\$814,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,878,586	\$2,993,581	\$1,421,858

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of 2022	\$2,787,041
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,748
- Net Difference Between Projected and Actual Investment	342,187
- Change of Assumptions	(95,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,662)
Pension Expense/Income	577,896
Contributions	(590,623)
Total Activity in FY 2023	206,540
Net Pension Liability as of 2023	\$2,993,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,720,092 Proportionate Share: 0.0002736

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$858,158	\$965,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,756	\$0
Net Difference Between Projected and Actual	221,324	0
Change of Assumptions	52,657	0
Changes in Proportion and Differences Between	8,507	11,299
Total	\$302,244	\$11,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,969)
Total	\$181,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,863

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$96,656
2025	18,823
2026	145,321
2027	30,145
2028	0
Thereafter	0
Total	\$290,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,573,663	\$965,626	\$458,642

PERF Net Pension Liability - Unaudited
CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of 2022	\$858,158
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,515
- Net Difference Between Projected and Actual Investment	115,418
- Change of Assumptions	(26,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,203
Pension Expense/Income	181,056
Contributions	(183,863)
Total Activity in FY 2023	107,468
Net Pension Liability as of 2023	\$965,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$604,704 Proportionate Share: 0.0000962

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$301,822	\$339,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,947	\$0
Net Difference Between Projected and Actual	77,819	0
Change of Assumptions	18,515	0
Changes in Proportion and Differences Between	6,381	277
Total	\$109,662	\$277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,748
Total	\$76,672

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,100

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,899
2025	7,366
2026	51,520
2027	10,600
2028	0
Thereafter	0
Total	\$109,385

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$553,313	\$339,522	\$161,262

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of 2022	\$301,822
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,587
- Net Difference Between Projected and Actual Investment	40,571
- Change of Assumptions	(9,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,578)
Pension Expense/Income	76,672
Contributions	(67,100)
Total Activity in FY 2023	37,700
Net Pension Liability as of 2023	\$339,522

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$1,145,269 Proportionate Share: 0.0001822

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$568,005	\$643,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,156	\$0
Net Difference Between Projected and Actual	147,388	0
Change of Assumptions	35,066	0
Changes in Proportion and Differences Between	30,200	279
Total	\$225,810	\$279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,724
Total	\$166,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,270

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$85,656
2025	21,515
2026	98,286
2027	20,074
2028	0
Thereafter	0
Total	\$225,531

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,047,959	\$643,045	\$305,426

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of 2022	\$568,005
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,068
- Net Difference Between Projected and Actual Investment	77,290
- Change of Assumptions	(17,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,746)
Pension Expense/Income	166,264
Contributions	(128,270)
Total Activity in FY 2023	75,040
Net Pension Liability as of 2023	\$643,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$10,294,139 Proportionate Share: 0.0016374

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,922,501	\$5,778,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,235	\$0
Net Difference Between Projected and Actual	1,324,547	0
Change of Assumptions	315,137	0
Changes in Proportion and Differences Between	203,488	13,086
Total	\$1,961,407	\$13,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,173,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102,310
Total	\$1,275,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,146,460

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$701,269
2025	159,634
2026	907,004
2027	180,414
2028	0
Thereafter	0
Total	\$1,948,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,417,822	\$5,778,931	\$2,744,813

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of 2022	\$4,922,501
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,809
- Net Difference Between Projected and Actual Investment	717,058
- Change of Assumptions	(140,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,564
Pension Expense/Income	1,275,449
Contributions	(1,146,460)
Total Activity in FY 2023	856,430
Net Pension Liability as of 2023	\$5,778,931

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1148001
 Submission Unit Name: WILDCAT CREEK-SOLID WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
WILDCAT CREEK-SOLID WASTE DISTRICT - 1148001

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$1,364,488 Proportionate Share: 0.0002170

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$622,566	\$765,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,669	\$0
Net Difference Between Projected and Actual	175,538	0
Change of Assumptions	41,764	0
Changes in Proportion and Differences Between	52,231	4,539
Total	\$285,202	\$4,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,918
Total	\$187,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,823

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,392
2025	26,935
2026	124,427
2027	23,909
2028	0
Thereafter	0
Total	\$280,663

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,248,117	\$765,865	\$363,762

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of 2022	\$622,566
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,612
- Net Difference Between Projected and Actual Investment	98,707
- Change of Assumptions	(15,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,337
Pension Expense/Income	187,391
Contributions	(152,823)
Total Activity in FY 2023	143,299
Net Pension Liability as of 2023	\$765,865

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1150000
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$6,323,371 Proportionate Share: 0.0010058

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,857,687	\$3,549,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,628	\$0
Net Difference Between Projected and Actual	813,625	0
Change of Assumptions	193,578	0
Changes in Proportion and Differences Between	342,074	2,515
Total	\$1,421,905	\$2,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$720,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	148,721
Total	\$869,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,147

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$544,864
2025	183,564
2026	580,139
2027	110,823
2028	0
Thereafter	0
Total	\$1,419,390

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,785,053	\$3,549,804	\$1,686,047

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of 2022	\$2,857,687
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,874
- Net Difference Between Projected and Actual Investment	460,956
- Change of Assumptions	(71,220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,313
Pension Expense/Income	869,341
Contributions	(706,147)
Total Activity in FY 2023	692,117
Net Pension Liability as of 2023	\$3,549,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$6,379,950 Proportionate Share: 0.0010148

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,344,008	\$3,581,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,278	\$0
Net Difference Between Projected and Actual	820,905	0
Change of Assumptions	195,310	0
Changes in Proportion and Differences Between	83,260	102,627
Total	\$1,172,753	\$102,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$727,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,358)
Total	\$694,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,857

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$371,769
2025	65,077
2026	521,467
2027	111,813
2028	0
Thereafter	0
Total	\$1,070,126

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,836,818	\$3,581,568	\$1,701,134

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of 2022	\$3,344,008
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,887
- Net Difference Between Projected and Actual Investment	408,219
- Change of Assumptions	(114,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,848)
Pension Expense/Income	694,710
Contributions	(706,857)
Total Activity in FY 2023	237,560
Net Pension Liability as of 2023	\$3,581,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$7,644,101 Proportionate Share: 0.0012159

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,048,574	\$4,291,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,799	\$0
Net Difference Between Projected and Actual	983,582	0
Change of Assumptions	234,014	0
Changes in Proportion and Differences Between	16,070	191,260
Total	\$1,321,465	\$191,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$871,150
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(114,255)
Total	\$756,895

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$838,962

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$367,479
2025	11,086
2026	617,667
2027	133,973
2028	0
Thereafter	0
Total	\$1,130,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,993,484	\$4,291,317	\$2,038,242

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of 2022	\$4,048,574
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,894
- Net Difference Between Projected and Actual Investment	483,945
- Change of Assumptions	(141,133)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,896)
Pension Expense/Income	756,895
Contributions	(838,962)
Total Activity in FY 2023	242,743
Net Pension Liability as of 2023	\$4,291,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$14,810,418 Proportionate Share: 0.0023558

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,611,143	\$8,314,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,110	\$0
Net Difference Between Projected and Actual	1,905,684	0
Change of Assumptions	453,401	0
Changes in Proportion and Differences Between	66,779	254,887
Total	\$2,595,974	\$254,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,687,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(218,713)
Total	\$1,469,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,658,768

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$754,519
2025	92,562
2026	1,234,438
2027	259,568
2028	0
Thereafter	0
Total	\$2,341,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,549,839	\$8,314,405	\$3,949,084

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of 2022	\$7,611,143
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,932
- Net Difference Between Projected and Actual Investment	966,388
- Change of Assumptions	(251,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143,435
Pension Expense/Income	1,469,135
Contributions	(1,658,768)
Total Activity in FY 2023	703,262
Net Pension Liability as of 2023	\$8,314,405

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1153002
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$813,732 Proportionate Share: 0.0001294

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$506,505	\$456,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,344	\$0
Net Difference Between Projected and Actual	104,676	0
Change of Assumptions	24,905	0
Changes in Proportion and Differences Between	49,150	55,036
Total	\$188,075	\$55,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,386
Total	\$123,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,138

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$60,957
2025	2,082
2026	55,743
2027	14,257
2028	0
Thereafter	0
Total	\$133,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$744,269	\$456,696	\$216,916

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of 2022	\$506,505
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	348
- Net Difference Between Projected and Actual Investment	42,168
- Change of Assumptions	(22,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(102,255)
Pension Expense/Income	123,097
Contributions	(91,138)
Total Activity in FY 2023	(49,809)
Net Pension Liability as of 2023	\$456,696

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$409,440 Proportionate Share: 0.0000651

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$181,030	\$229,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,701	\$0
Net Difference Between Projected and Actual	52,662	0
Change of Assumptions	12,529	0
Changes in Proportion and Differences Between	16,769	1,837
Total	\$86,661	\$1,837

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,329
Total	\$54,971

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,857

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,228
2025	10,311
2026	38,112
2027	7,173
2028	0
Thereafter	0
Total	\$84,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$374,435	\$229,760	\$109,129

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of 2022	\$181,030
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,485
- Net Difference Between Projected and Actual Investment	30,321
- Change of Assumptions	(4,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,056
Pension Expense/Income	54,971
Contributions	(45,857)
Total Activity in FY 2023	48,730
Net Pension Liability as of 2023	\$229,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$932,175 Proportionate Share: 0.0001483

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$501,144	\$523,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,709	\$0
Net Difference Between Projected and Actual	119,965	0
Change of Assumptions	28,542	0
Changes in Proportion and Differences Between	6,192	20,449
Total	\$165,408	\$20,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,710)
Total	\$88,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,712

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,492
2025	2,546
2026	74,579
2027	16,342
2028	0
Thereafter	0
Total	\$144,959

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$852,976	\$523,400	\$248,599

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of 2022	\$501,144
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,809
- Net Difference Between Projected and Actual Investment	58,119
- Change of Assumptions	(17,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,608)
Pension Expense/Income	88,542
Contributions	(103,712)
Total Activity in FY 2023	22,256
Net Pension Liability as of 2023	\$523,400

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$363,112 Proportionate Share: 0.0000578

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$200,268	\$203,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,174	\$0
Net Difference Between Projected and Actual	46,756	0
Change of Assumptions	11,124	0
Changes in Proportion and Differences Between	12,303	10,126
Total	\$74,357	\$10,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	237
Total	\$41,649

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,669

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$24,846
2025	4,580
2026	28,437
2027	6,368
2028	0
Thereafter	0
Total	\$64,231

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$332,448	\$203,996	\$96,892

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of 2022	\$200,268
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	617
- Net Difference Between Projected and Actual Investment	22,041
- Change of Assumptions	(7,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,477)
Pension Expense/Income	41,649
Contributions	(40,669)
Total Activity in FY 2023	3,728
Net Pension Liability as of 2023	\$203,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$5,990,768 Proportionate Share: 0.0009529

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,892,379	\$3,363,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,808	\$0
Net Difference Between Projected and Actual	770,832	0
Change of Assumptions	183,397	0
Changes in Proportion and Differences Between	176,788	1,480
Total	\$1,199,825	\$1,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$682,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	176,890
Total	\$859,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$670,103

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$459,198
2025	109,572
2026	524,582
2027	104,993
2028	0
Thereafter	0
Total	\$1,198,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,480,788	\$3,363,102	\$1,597,369

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of 2022	\$2,892,379
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,438
- Net Difference Between Projected and Actual Investment	413,882
- Change of Assumptions	(84,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,488)
Pension Expense/Income	859,609
Contributions	(670,103)
Total Activity in FY 2023	470,723
Net Pension Liability as of 2023	\$3,363,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$4,027,526 Proportionate Share: 0.0006406

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,039,268	\$2,260,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,257	\$0
Net Difference Between Projected and Actual	518,202	0
Change of Assumptions	123,291	0
Changes in Proportion and Differences Between	23,090	22,653
Total	\$710,840	\$22,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$458,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,403)
Total	\$455,564

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$451,084

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$241,010
2025	36,768
2026	339,826
2027	70,583
2028	0
Thereafter	0
Total	\$688,187

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,684,535	\$2,260,891	\$1,073,853

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of 2022	\$2,039,268
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,039
- Net Difference Between Projected and Actual Investment	266,535
- Change of Assumptions	(65,671)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,240
Pension Expense/Income	455,564
Contributions	(451,084)
Total Activity in FY 2023	221,623
Net Pension Liability as of 2023	\$2,260,891

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,398,169 Proportionate Share: 0.0002224

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$790,350	\$784,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,059	\$0
Net Difference Between Projected and Actual	179,907	0
Change of Assumptions	42,803	0
Changes in Proportion and Differences Between	9,121	63,385
Total	\$247,890	\$63,385

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,879)
Total	\$134,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,397

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,850
2025	(8,552)
2026	106,703
2027	24,504
2028	0
Thereafter	0
Total	\$184,505

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,279,177	\$784,924	\$372,814

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of 2022	\$790,350
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,022
- Net Difference Between Projected and Actual Investment	82,369
- Change of Assumptions	(30,432)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,451)
Pension Expense/Income	134,463
Contributions	(156,397)
Total Activity in FY 2023	(5,426)
Net Pension Liability as of 2023	\$784,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1161000
 Submission Unit Name: MONTPELIER PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

MONTPELIER PUBLIC LIBRARY - 1161000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,592,214 Proportionate Share: 0.0002533

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$770,481	\$893,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,291	\$0
Net Difference Between Projected and Actual	204,903	0
Change of Assumptions	48,751	0
Changes in Proportion and Differences Between	31,395	400
Total	\$303,340	\$400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,733
Total	\$196,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,328

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$110,314
2025	25,456
2026	139,259
2027	27,911
2028	0
Thereafter	0
Total	\$302,940

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,456,904	\$893,980	\$424,613

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of 2022	\$770,481
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,607
- Net Difference Between Projected and Actual Investment	109,817
- Change of Assumptions	(22,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,832
Pension Expense/Income	196,214
Contributions	(178,328)
Total Activity in FY 2023	123,499
Net Pension Liability as of 2023	\$893,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,728,901 Proportionate Share: 0.0002750

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$831,350	\$970,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,857	\$0
Net Difference Between Projected and Actual	222,457	0
Change of Assumptions	52,927	0
Changes in Proportion and Differences Between	75,634	784
Total	\$370,875	\$784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,172
Total	\$248,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,323

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$143,487
2025	44,643
2026	151,661
2027	30,300
2028	0
Thereafter	0
Total	\$370,091

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,581,716	\$970,567	\$460,989

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of 2022	\$831,350
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,092
- Net Difference Between Projected and Actual Investment	119,860
- Change of Assumptions	(24,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,505)
Pension Expense/Income	248,200
Contributions	(192,323)
Total Activity in FY 2023	139,217
Net Pension Liability as of 2023	\$970,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1164000

Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$233,771 Proportionate Share: 0.0000372

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$115,115	\$131,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,686	\$0
Net Difference Between Projected and Actual	30,092	0
Change of Assumptions	7,160	0
Changes in Proportion and Differences Between	2,256	4,534
Total	\$42,194	\$4,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,037)
Total	\$17,615

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,181

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,340
2025	3,039
2026	20,181
2027	4,100
2028	0
Thereafter	0
Total	\$37,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,963	\$131,291	\$62,359

PERF Net Pension Liability - Unaudited
ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of 2022	\$115,115
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	642
- Net Difference Between Projected and Actual Investment	15,886
- Change of Assumptions	(3,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,721
Pension Expense/Income	17,615
Contributions	(26,181)
Total Activity in FY 2023	16,176
Net Pension Liability as of 2023	\$131,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,531,477 Proportionate Share: 0.0004027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,225,894	\$1,421,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,079	\$0
Net Difference Between Projected and Actual	325,757	0
Change of Assumptions	77,504	0
Changes in Proportion and Differences Between	34,843	15,924
Total	\$467,183	\$15,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,652)
Total	\$267,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,987

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$153,571
2025	35,354
2026	217,963
2027	44,371
2028	0
Thereafter	0
Total	\$451,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,316,207	\$1,421,263	\$675,056

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of 2022	\$1,225,894
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,306
- Net Difference Between Projected and Actual Investment	174,469
- Change of Assumptions	(36,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,802
Pension Expense/Income	267,868
Contributions	(264,987)
Total Activity in FY 2023	195,369
Net Pension Liability as of 2023	\$1,421,263

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1166000
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$8,846,786 Proportionate Share: 0.0014072

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,499,572	\$4,966,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,613	\$0
Net Difference Between Projected and Actual	1,138,330	0
Change of Assumptions	270,832	0
Changes in Proportion and Differences Between	93,044	85,980
Total	\$1,603,819	\$85,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,008,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,975)
Total	\$1,004,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$989,566

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$509,914
2025	109,343
2026	743,533
2027	155,049
2028	0
Thereafter	0
Total	\$1,517,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,093,783	\$4,966,479	\$2,358,923

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of 2022	\$4,499,572
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,698
- Net Difference Between Projected and Actual Investment	583,035
- Change of Assumptions	(146,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,388)
Pension Expense/Income	1,004,234
Contributions	(989,566)
Total Activity in FY 2023	466,907
Net Pension Liability as of 2023	\$4,966,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$15,033 Proportionate Share: 0.0000024

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,200	\$8,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173	\$0
Net Difference Between Projected and Actual	1,941	0
Change of Assumptions	462	0
Changes in Proportion and Differences Between	54	353
Total	\$2,630	\$353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189)
Total	\$1,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,684

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$784
2025	32
2026	1,197
2027	264
2028	0
Thereafter	0
Total	\$2,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,804	\$8,470	\$4,023

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of 2022	\$8,200
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	929
- Change of Assumptions	(298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(235)
Pension Expense/Income	1,531
Contributions	(1,684)
Total Activity in FY 2023	270
Net Pension Liability as of 2023	\$8,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$241,262 Proportionate Share: 0.0000384

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$119,530	\$135,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,773	\$0
Net Difference Between Projected and Actual	31,063	0
Change of Assumptions	7,391	0
Changes in Proportion and Differences Between	1,926	2,851
Total	\$43,153	\$2,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,459)
Total	\$26,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,021

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,380
2025	1,955
2026	20,735
2027	4,232
2028	0
Thereafter	0
Total	\$40,302

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$220,865	\$135,526	\$64,371

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of 2022	\$119,530
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	650
- Net Difference Between Projected and Actual Investment	16,312
- Change of Assumptions	(3,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,687
Pension Expense/Income	26,053
Contributions	(27,021)
Total Activity in FY 2023	15,996
Net Pension Liability as of 2023	\$135,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$476,696 Proportionate Share: 0.0000758

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$234,330	\$267,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,473	\$0
Net Difference Between Projected and Actual	61,317	0
Change of Assumptions	14,589	0
Changes in Proportion and Differences Between	4,753	10,827
Total	\$86,132	\$10,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,291)
Total	\$50,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,388

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,514
2025	2,276
2026	41,163
2027	8,352
2028	0
Thereafter	0
Total	\$75,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$435,978	\$267,524	\$127,065

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of 2022	\$234,330
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,311
- Net Difference Between Projected and Actual Investment	32,398
- Change of Assumptions	(7,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,981
Pension Expense/Income	50,017
Contributions	(53,388)
Total Activity in FY 2023	33,194
Net Pension Liability as of 2023	\$267,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1171000

Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$6,222,523 Proportionate Share: 0.0009898

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,957,664	\$3,493,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,472	\$0
Net Difference Between Projected and Actual	800,682	0
Change of Assumptions	190,498	0
Changes in Proportion and Differences Between	176,539	15,707
Total	\$1,239,191	\$15,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$709,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	123,817
Total	\$832,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,568

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$466,522
2025	97,254
2026	550,649
2027	109,059
2028	0
Thereafter	0
Total	\$1,223,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,693,026	\$3,493,335	\$1,659,225

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of 2022	\$2,957,664
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,942
- Net Difference Between Projected and Actual Investment	435,675
- Change of Assumptions	(83,564)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,212
Pension Expense/Income	832,974
Contributions	(692,568)
Total Activity in FY 2023	535,671
Net Pension Liability as of 2023	\$3,493,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$8,228,993 Proportionate Share: 0.0013089

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,253,258	\$4,619,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,514	\$0
Net Difference Between Projected and Actual	1,058,812	0
Change of Assumptions	251,913	0
Changes in Proportion and Differences Between	147,872	71,980
Total	\$1,553,111	\$71,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$937,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	113,243
Total	\$1,051,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$918,971

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$553,255
2025	101,604
2026	682,054
2027	144,218
2028	0
Thereafter	0
Total	\$1,481,131

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,528,391	\$4,619,545	\$2,194,140

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of 2022	\$4,253,258
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,974
- Net Difference Between Projected and Actual Investment	533,915
- Change of Assumptions	(142,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176,454)
Pension Expense/Income	1,051,024
Contributions	(918,971)
Total Activity in FY 2023	366,287
Net Pension Liability as of 2023	\$4,619,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$88,693,948 Proportionate Share: 0.0141077

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$41,419,906	\$49,790,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,018,703	\$0
Net Difference Between Projected and Actual	11,412,184	0
Change of Assumptions	2,715,190	0
Changes in Proportion and Differences Between	1,709,609	2,800,253
Total	\$16,855,686	\$2,800,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,107,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(787,319)
Total	\$9,320,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,854,861

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,168,389
2025	564,768
2026	7,767,849
2027	1,554,427
2028	0
Thereafter	0
Total	\$14,055,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,143,163	\$49,790,785	\$23,649,075

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of 2022	\$41,419,906
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	283,066
- Net Difference Between Projected and Actual Investment	6,300,529
- Change of Assumptions	(1,122,846)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,444,640
Pension Expense/Income	9,320,351
Contributions	(8,854,861)
Total Activity in FY 2023	8,370,879
Net Pension Liability as of 2023	\$49,790,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1173001
 Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$3,982,650 Proportionate Share: 0.0006335

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,116,537	\$2,235,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,744	\$0
Net Difference Between Projected and Actual	512,459	0
Change of Assumptions	121,924	0
Changes in Proportion and Differences Between	9,842	320,152
Total	\$689,969	\$320,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$453,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(370,318)
Total	\$83,562

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,019

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,425
2025	(52,405)
2026	320,997
2027	69,800
2028	0
Thereafter	0
Total	\$369,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,643,698	\$2,235,833	\$1,061,951

PERF Net Pension Liability - Unaudited
CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of 2022	\$2,116,537
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,153
- Net Difference Between Projected and Actual Investment	251,256
- Change of Assumptions	(74,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288,541
Pension Expense/Income	83,562
Contributions	(438,019)
Total Activity in FY 2023	119,296
Net Pension Liability as of 2023	\$2,235,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$836,194 Proportionate Share: 0.0001330

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$421,037	\$469,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,604	\$0
Net Difference Between Projected and Actual	107,588	0
Change of Assumptions	25,597	0
Changes in Proportion and Differences Between	45,854	1,051
Total	\$188,643	\$1,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,986
Total	\$130,276

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,654

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$78,970
2025	23,092
2026	70,876
2027	14,654
2028	0
Thereafter	0
Total	\$187,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$764,975	\$469,401	\$222,951

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of 2022	\$421,037
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,126
- Net Difference Between Projected and Actual Investment	55,628
- Change of Assumptions	(13,417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,595)
Pension Expense/Income	130,276
Contributions	(93,654)
Total Activity in FY 2023	48,364
Net Pension Liability as of 2023	\$469,401

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1175000
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$23,100 Proportionate Share: 0.0000037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,985	\$13,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267	\$0
Net Difference Between Projected and Actual	2,993	0
Change of Assumptions	712	0
Changes in Proportion and Differences Between	77	302
Total	\$4,049	\$302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(922)
Total	\$1,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,587

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,274
2025	132
2026	1,933
2027	408
2028	0
Thereafter	0
Total	\$3,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,281	\$13,059	\$6,202

PERF Net Pension Liability - Unaudited
STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of 2022	\$11,985
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55
- Net Difference Between Projected and Actual Investment	1,514
- Change of Assumptions	(398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	761
Pension Expense/Income	1,729
Contributions	(2,587)
Total Activity in FY 2023	1,074
Net Pension Liability as of 2023	\$13,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$463,943 Proportionate Share: 0.0000738

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$229,914	\$260,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,329	\$0
Net Difference Between Projected and Actual	59,699	0
Change of Assumptions	14,204	0
Changes in Proportion and Differences Between	6,253	4,411
Total	\$85,485	\$4,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,778
Total	\$57,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,962

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,102
2025	4,009
2026	39,832
2027	8,131
2028	0
Thereafter	0
Total	\$81,074

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$424,475	\$260,465	\$123,713

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of 2022	\$229,914
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,245
- Net Difference Between Projected and Actual Investment	31,325
- Change of Assumptions	(7,100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(610)
Pension Expense/Income	57,653
Contributions	(51,962)
Total Activity in FY 2023	30,551
Net Pension Liability as of 2023	\$260,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1178000
 Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$12,300 Proportionate Share: 0.0000020

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,623	\$7,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144	\$0
Net Difference Between Projected and Actual	1,618	0
Change of Assumptions	385	0
Changes in Proportion and Differences Between	30	449
Total	\$2,177	\$449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(711)
Total	\$722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,378

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$474
2025	15
2026	1,019
2027	220
2028	0
Thereafter	0
Total	\$1,728

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,503	\$7,059	\$3,353

PERF Net Pension Liability - Unaudited
BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of 2022	\$6,623
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	801
- Change of Assumptions	(229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	494
Pension Expense/Income	722
Contributions	(1,378)
Total Activity in FY 2023	436
Net Pension Liability as of 2023	\$7,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,536,956 Proportionate Share: 0.0002445

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$732,635	\$862,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,655	\$0
Net Difference Between Projected and Actual	197,784	0
Change of Assumptions	47,057	0
Changes in Proportion and Differences Between	27,054	6,162
Total	\$289,550	\$6,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,907
Total	\$185,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,030

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$98,774
2025	22,118
2026	135,557
2027	26,939
2028	0
Thereafter	0
Total	\$283,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,406,289	\$862,922	\$409,861

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of 2022	\$732,635
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,643
- Net Difference Between Projected and Actual Investment	107,369
- Change of Assumptions	(20,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,052
Pension Expense/Income	185,083
Contributions	(170,030)
Total Activity in FY 2023	130,287
Net Pension Liability as of 2023	\$862,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1180000
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$2,175,607 Proportionate Share: 0.0003461

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,107,626	\$1,221,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,992	\$0
Net Difference Between Projected and Actual	279,972	0
Change of Assumptions	66,611	0
Changes in Proportion and Differences Between	79,674	9,510
Total	\$451,249	\$9,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,664
Total	\$299,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,668

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$173,535
2025	47,279
2026	182,790
2027	38,135
2028	0
Thereafter	0
Total	\$441,739

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,990,661	\$1,221,502	\$580,176

PERF Net Pension Liability - Unaudited
SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of 2022	\$1,107,626
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,320
- Net Difference Between Projected and Actual Investment	143,279
- Change of Assumptions	(36,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,664)
Pension Expense/Income	299,632
Contributions	(243,668)
Total Activity in FY 2023	113,876
Net Pension Liability as of 2023	\$1,221,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$2,590,914 Proportionate Share: 0.0004121

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,010,803	\$1,454,439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,757	\$0
Net Difference Between Projected and Actual	333,361	0
Change of Assumptions	79,313	0
Changes in Proportion and Differences Between	219,878	2,063
Total	\$662,309	\$2,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	100,442
Total	\$395,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,889

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$245,292
2025	109,911
2026	259,636
2027	45,407
2028	0
Thereafter	0
Total	\$660,246

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,370,273	\$1,454,439	\$690,813

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of 2022	\$1,010,803
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,804
- Net Difference Between Projected and Actual Investment	208,617
- Change of Assumptions	(14,349)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,756
Pension Expense/Income	395,697
Contributions	(289,889)
Total Activity in FY 2023	443,636
Net Pension Liability as of 2023	\$1,454,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,189,485 Proportionate Share: 0.0001892

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$653,159	\$667,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,662	\$0
Net Difference Between Projected and Actual	153,050	0
Change of Assumptions	36,414	0
Changes in Proportion and Differences Between	9,104	49,255
Total	\$212,230	\$49,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,998)
Total	\$94,557

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,467

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$45,962
2025	3,234
2026	92,932
2027	20,847
2028	0
Thereafter	0
Total	\$162,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,088,220	\$667,750	\$317,160

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of 2022	\$653,159
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,062
- Net Difference Between Projected and Actual Investment	72,443
- Change of Assumptions	(24,109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105
Pension Expense/Income	94,557
Contributions	(130,467)
Total Activity in FY 2023	14,591
Net Pension Liability as of 2023	\$667,750

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1185000
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,602,348 Proportionate Share: 0.0005730

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,875,899	\$2,022,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,376	\$0
Net Difference Between Projected and Actual	463,519	0
Change of Assumptions	110,280	0
Changes in Proportion and Differences Between	10,882	48,522
Total	\$626,057	\$48,522

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$410,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,781)
Total	\$399,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$398,919

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$195,356
2025	22,964
2026	296,079
2027	63,136
2028	0
Thereafter	0
Total	\$577,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,295,720	\$2,022,308	\$960,534

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of 2022	\$1,875,899
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,059
- Net Difference Between Projected and Actual Investment	232,013
- Change of Assumptions	(63,544)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,953)
Pension Expense/Income	399,753
Contributions	(398,919)
Total Activity in FY 2023	146,409
Net Pension Liability as of 2023	\$2,022,308

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1186000
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$9,750 Proportionate Share: 0.0000016

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,892	\$5,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116	\$0
Net Difference Between Projected and Actual	1,294	0
Change of Assumptions	308	0
Changes in Proportion and Differences Between	2,342	1,481
Total	\$4,060	\$1,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	366
Total	\$1,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,092

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$984
2025	137
2026	1,281
2027	177
2028	0
Thereafter	0
Total	\$2,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,203	\$5,647	\$2,682

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of 2022	\$1,892
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82
- Net Difference Between Projected and Actual Investment	1,060
- Change of Assumptions	133
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,060
Pension Expense/Income	1,512
Contributions	(1,092)
Total Activity in FY 2023	3,755
Net Pension Liability as of 2023	\$5,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1187000
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$30,100 Proportionate Share: 0.0000048

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,454	\$16,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347	\$0
Net Difference Between Projected and Actual	3,883	0
Change of Assumptions	924	0
Changes in Proportion and Differences Between	130	497
Total	\$5,284	\$497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,547)
Total	\$1,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,371

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,566
2025	170
2026	2,522
2027	529
2028	0
Thereafter	0
Total	\$4,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,608	\$16,941	\$8,046

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of 2022	\$15,454
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73
- Net Difference Between Projected and Actual Investment	1,976
- Change of Assumptions	(508)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,425
Pension Expense/Income	1,892
Contributions	(3,371)
Total Activity in FY 2023	1,487
Net Pension Liability as of 2023	\$16,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1188000
 Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$7,100 Proportionate Share: 0.0000011

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,785	\$3,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79	\$0
Net Difference Between Projected and Actual	890	0
Change of Assumptions	212	0
Changes in Proportion and Differences Between	404	303
Total	\$1,585	\$303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	153
Total	\$941

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$647
2025	(35)
2026	548
2027	122
2028	0
Thereafter	0
Total	\$1,282

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,327	\$3,882	\$1,844

PERF Net Pension Liability - Unaudited
STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of 2022	\$3,785
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11
- Net Difference Between Projected and Actual Investment	423
- Change of Assumptions	(139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(344)
Pension Expense/Income	941
Contributions	(795)
Total Activity in FY 2023	97
Net Pension Liability as of 2023	\$3,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$536,553 Proportionate Share: 0.0000853

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$258,930	\$301,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,159	\$0
Net Difference Between Projected and Actual	69,002	0
Change of Assumptions	16,417	0
Changes in Proportion and Differences Between	21,393	129
Total	\$112,971	\$129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,417
Total	\$74,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,094

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,135
2025	12,335
2026	46,976
2027	9,396
2028	0
Thereafter	0
Total	\$112,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$490,619	\$301,052	\$142,990

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of 2022	\$258,930
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,561
- Net Difference Between Projected and Actual Investment	37,047
- Change of Assumptions	(7,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,347)
Pension Expense/Income	74,531
Contributions	(60,094)
Total Activity in FY 2023	42,122
Net Pension Liability as of 2023	\$301,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$1,869,915 Proportionate Share: 0.0002974

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$990,934	\$1,049,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,475	\$0
Net Difference Between Projected and Actual	240,577	0
Change of Assumptions	57,238	0
Changes in Proportion and Differences Between	27,251	92,145
Total	\$346,541	\$92,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,077
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(60,293)
Total	\$152,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,430

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$86,068
2025	(16,176)
2026	151,736
2027	32,768
2028	0
Thereafter	0
Total	\$254,396

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,710,554	\$1,049,624	\$498,539

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of 2022	\$990,934
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,876
- Net Difference Between Projected and Actual Investment	118,285
- Change of Assumptions	(34,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,759
Pension Expense/Income	152,784
Contributions	(209,430)
Total Activity in FY 2023	58,690
Net Pension Liability as of 2023	\$1,049,624

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$64,197 Proportionate Share: 0.0000102

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$34,692	\$35,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$737	\$0
Net Difference Between Projected and Actual	8,251	0
Change of Assumptions	1,963	0
Changes in Proportion and Differences Between	299	5,952
Total	\$11,250	\$5,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,139)
Total	\$3,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,190

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$469
2025	(1,404)
2026	5,110
2027	1,123
2028	0
Thereafter	0
Total	\$5,298

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,667	\$35,999	\$17,099

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of 2022	\$34,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121
- Net Difference Between Projected and Actual Investment	3,970
- Change of Assumptions	(1,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,489
Pension Expense/Income	3,169
Contributions	(7,190)
Total Activity in FY 2023	1,307
Net Pension Liability as of 2023	\$35,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,734,793 Proportionate Share: 0.0007531

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,408,581	\$2,657,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,381	\$0
Net Difference Between Projected and Actual	609,207	0
Change of Assumptions	144,943	0
Changes in Proportion and Differences Between	36,727	41,185
Total	\$845,258	\$41,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$539,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,482)
Total	\$510,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$530,296

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$270,244
2025	52,872
2026	397,978
2027	82,979
2028	0
Thereafter	0
Total	\$804,073

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,331,600	\$2,657,941	\$1,262,440

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of 2022	\$2,408,581
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,603
- Net Difference Between Projected and Actual Investment	311,963
- Change of Assumptions	(78,240)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,242
Pension Expense/Income	510,088
Contributions	(530,296)
Total Activity in FY 2023	249,360
Net Pension Liability as of 2023	\$2,657,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$618,753 Proportionate Share: 0.0000984

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$298,668	\$347,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,105	\$0
Net Difference Between Projected and Actual	79,599	0
Change of Assumptions	18,938	0
Changes in Proportion and Differences Between	15,768	805
Total	\$121,410	\$805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,625
Total	\$79,125

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,300

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$43,411
2025	12,163
2026	54,190
2027	10,841
2028	0
Thereafter	0
Total	\$120,605

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,967	\$347,286	\$164,950

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of 2022	\$298,668
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,801
- Net Difference Between Projected and Actual Investment	42,740
- Change of Assumptions	(8,737)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,989
Pension Expense/Income	79,125
Contributions	(69,300)
Total Activity in FY 2023	48,618
Net Pension Liability as of 2023	\$347,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$197,002 Proportionate Share: 0.0000313

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$107,230	\$110,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,260	\$0
Net Difference Between Projected and Actual	25,320	0
Change of Assumptions	6,024	0
Changes in Proportion and Differences Between	858	16,842
Total	\$34,462	\$16,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,860)
Total	\$12,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,064

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,986
2025	(4,386)
2026	15,570
2027	3,450
2028	0
Thereafter	0
Total	\$17,620

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,028	\$110,468	\$52,469

PERF Net Pension Liability - Unaudited
DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of 2022	\$107,230
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356
- Net Difference Between Projected and Actual Investment	12,087
- Change of Assumptions	(3,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,206
Pension Expense/Income	12,565
Contributions	(22,064)
Total Activity in FY 2023	3,238
Net Pension Liability as of 2023	\$110,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$1,161,739 Proportionate Share: 0.0001848

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$579,044	\$652,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,344	\$0
Net Difference Between Projected and Actual	149,491	0
Change of Assumptions	35,567	0
Changes in Proportion and Differences Between	6,197	18,080
Total	\$204,599	\$18,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,280
Total	\$182,683

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,649

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,001
2025	6,126
2026	99,031
2027	20,361
2028	0
Thereafter	0
Total	\$186,519

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,062,913	\$652,221	\$309,785

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of 2022	\$579,044
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,060
- Net Difference Between Projected and Actual Investment	78,031
- Change of Assumptions	(18,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,859)
Pension Expense/Income	182,683
Contributions	(128,649)
Total Activity in FY 2023	73,177
Net Pension Liability as of 2023	\$652,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$735,566 Proportionate Share: 0.0001170

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$370,575	\$412,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,448	\$0
Net Difference Between Projected and Actual	94,645	0
Change of Assumptions	22,518	0
Changes in Proportion and Differences Between	7,507	9,285
Total	\$133,118	\$9,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,826
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59
Total	\$83,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,384

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,121
2025	4,499
2026	62,322
2027	12,891
2028	0
Thereafter	0
Total	\$123,833

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$672,948	\$412,932	\$196,130

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of 2022	\$370,575
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,866
- Net Difference Between Projected and Actual Investment	48,912
- Change of Assumptions	(11,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,899
Pension Expense/Income	83,885
Contributions	(82,384)
Total Activity in FY 2023	42,357
Net Pension Liability as of 2023	\$412,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1198000
 Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$1,686,415 Proportionate Share: 0.0002682

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$700,781	\$946,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,366	\$0
Net Difference Between Projected and Actual	216,956	0
Change of Assumptions	51,618	0
Changes in Proportion and Differences Between	81,889	10,241
Total	\$369,829	\$10,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,285
Total	\$215,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,236

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$123,041
2025	44,849
2026	162,148
2027	29,550
2028	0
Thereafter	0
Total	\$359,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,542,604	\$946,567	\$449,590

PERF Net Pension Liability - Unaudited
CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of 2022	\$700,781
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,920
- Net Difference Between Projected and Actual Investment	130,472
- Change of Assumptions	(13,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,506
Pension Expense/Income	215,441
Contributions	(183,236)
Total Activity in FY 2023	245,786
Net Pension Liability as of 2023	\$946,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,589,657 Proportionate Share: 0.0002529

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$750,297	\$892,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,262	\$0
Net Difference Between Projected and Actual	204,579	0
Change of Assumptions	48,674	0
Changes in Proportion and Differences Between	57,236	3,696
Total	\$328,751	\$3,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,700
Total	\$201,894

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,972

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$117,834
2025	37,921
2026	141,435
2027	27,865
2028	0
Thereafter	0
Total	\$325,055

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,454,603	\$892,569	\$423,942

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of 2022	\$750,297
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,936
- Net Difference Between Projected and Actual Investment	111,984
- Change of Assumptions	(20,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,280
Pension Expense/Income	201,894
Contributions	(176,972)
Total Activity in FY 2023	142,272
Net Pension Liability as of 2023	\$892,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$430,020 Proportionate Share: 0.0000684

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$236,853	\$241,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,939	\$0
Net Difference Between Projected and Actual	55,331	0
Change of Assumptions	13,164	0
Changes in Proportion and Differences Between	15,791	24,224
Total	\$89,225	\$24,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,292)
Total	\$41,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,337

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,666
2025	3,515
2026	32,284
2027	7,536
2028	0
Thereafter	0
Total	\$65,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$393,416	\$241,406	\$114,661

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of 2022	\$236,853
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	733
- Net Difference Between Projected and Actual Investment	26,101
- Change of Assumptions	(8,784)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,874)
Pension Expense/Income	41,714
Contributions	(40,337)
Total Activity in FY 2023	4,553
Net Pension Liability as of 2023	\$241,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$8,996,090 Proportionate Share: 0.0014309

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,694,479	\$5,050,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,324	\$0
Net Difference Between Projected and Actual	1,157,502	0
Change of Assumptions	275,393	0
Changes in Proportion and Differences Between	226,488	103,324
Total	\$1,762,707	\$103,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,025,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	162,148
Total	\$1,187,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,007,299

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$626,122
2025	135,609
2026	739,992
2027	157,660
2028	0
Thereafter	0
Total	\$1,659,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,230,098	\$5,050,124	\$2,398,652

PERF Net Pension Liability - Unaudited
SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of 2022	\$4,694,479
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,948
- Net Difference Between Projected and Actual Investment	578,154
- Change of Assumptions	(159,605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(262,890)
Pension Expense/Income	1,187,337
Contributions	(1,007,299)
Total Activity in FY 2023	355,645
Net Pension Liability as of 2023	\$5,050,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1202000
 Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$3,007,996 Proportionate Share: 0.0004785

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,588,585	\$1,688,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,552	\$0
Net Difference Between Projected and Actual	387,074	0
Change of Assumptions	92,093	0
Changes in Proportion and Differences Between	25,092	45,074
Total	\$538,811	\$45,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$342,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,356)
Total	\$331,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,883

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$176,136
2025	19,970
2026	244,909
2027	52,722
2028	0
Thereafter	0
Total	\$493,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,752,185	\$1,688,786	\$802,121

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of 2022	\$1,588,585
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,338
- Net Difference Between Projected and Actual Investment	191,026
- Change of Assumptions	(55,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,644)
Pension Expense/Income	331,472
Contributions	(336,883)
Total Activity in FY 2023	100,201
Net Pension Liability as of 2023	\$1,688,786

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1203000

Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$202,545 Proportionate Share: 0.0000322

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$100,923	\$113,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,325	\$0
Net Difference Between Projected and Actual	26,048	0
Change of Assumptions	6,197	0
Changes in Proportion and Differences Between	1,344	2,756
Total	\$35,914	\$2,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(537)
Total	\$22,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,685

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,089
2025	1,220
2026	17,300
2027	3,549
2028	0
Thereafter	0
Total	\$33,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$185,205	\$113,645	\$53,978

PERF Net Pension Liability - Unaudited
CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of 2022	\$100,923
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	533
- Net Difference Between Projected and Actual Investment	13,593
- Change of Assumptions	(3,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,902
Pension Expense/Income	22,533
Contributions	(22,685)
Total Activity in FY 2023	12,722
Net Pension Liability as of 2023	\$113,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1204000
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,680 Proportionate Share: 0.0000020

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,938	\$7,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144	\$0
Net Difference Between Projected and Actual	1,618	0
Change of Assumptions	385	0
Changes in Proportion and Differences Between	5	956
Total	\$2,152	\$956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(441)
Total	\$992

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$316
2025	(215)
2026	874
2027	221
2028	0
Thereafter	0
Total	\$1,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,503	\$7,059	\$3,353

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of 2022	\$6,938
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20
- Net Difference Between Projected and Actual Investment	762
- Change of Assumptions	(258)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(600)
Pension Expense/Income	992
Contributions	(795)
Total Activity in FY 2023	121
Net Pension Liability as of 2023	\$7,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$40,000 Proportionate Share: 0.0000064

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,131	\$22,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462	\$0
Net Difference Between Projected and Actual	5,177	0
Change of Assumptions	1,232	0
Changes in Proportion and Differences Between	175	655
Total	\$7,046	\$655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(191)
Total	\$4,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,480

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,196
2025	201
2026	3,289
2027	705
2028	0
Thereafter	0
Total	\$6,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,811	\$22,588	\$10,728

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of 2022	\$21,131
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86
- Net Difference Between Projected and Actual Investment	2,569
- Change of Assumptions	(726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(386)
Pension Expense/Income	4,394
Contributions	(4,480)
Total Activity in FY 2023	1,457
Net Pension Liability as of 2023	\$22,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$2,514,885 Proportionate Share: 0.0004000

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,199,718	\$1,411,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,884	\$0
Net Difference Between Projected and Actual	323,573	0
Change of Assumptions	76,985	0
Changes in Proportion and Differences Between	49,827	9,243
Total	\$479,269	\$9,243

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$286,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,699
Total	\$310,285

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,667

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$165,992
2025	37,721
2026	222,239
2027	44,074
2028	0
Thereafter	0
Total	\$470,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,300,677	\$1,411,734	\$670,530

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of 2022	\$1,199,718
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,577
- Net Difference Between Projected and Actual Investment	175,515
- Change of Assumptions	(34,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,489
Pension Expense/Income	310,285
Contributions	(281,667)
Total Activity in FY 2023	212,016
Net Pension Liability as of 2023	\$1,411,734

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$135,208 Proportionate Share: 0.0000215

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$72,854	\$75,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,552	\$0
Net Difference Between Projected and Actual	17,392	0
Change of Assumptions	4,138	0
Changes in Proportion and Differences Between	334	6,140
Total	\$23,416	\$6,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,088)
Total	\$10,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,736

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,073
2025	104
2026	10,730
2027	2,369
2028	0
Thereafter	0
Total	\$17,276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,661	\$75,881	\$36,041

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of 2022	\$72,854
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258
- Net Difference Between Projected and Actual Investment	8,401
- Change of Assumptions	(2,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,401
Pension Expense/Income	10,316
Contributions	(14,736)
Total Activity in FY 2023	3,027
Net Pension Liability as of 2023	\$75,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,166,104 Proportionate Share: 0.0001855

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$699,835	\$654,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,395	\$0
Net Difference Between Projected and Actual	150,057	0
Change of Assumptions	35,702	0
Changes in Proportion and Differences Between	5,454	87,663
Total	\$204,608	\$87,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,318)
Total	\$90,586

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,509

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,047
2025	(14,008)
2026	83,466
2027	20,440
2028	0
Thereafter	0
Total	\$116,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,066,939	\$654,691	\$310,958

PERF Net Pension Liability - Unaudited
PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of 2022	\$699,835
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	966
- Net Difference Between Projected and Actual Investment	63,690
- Change of Assumptions	(29,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,731)
Pension Expense/Income	90,586
Contributions	(130,509)
Total Activity in FY 2023	(45,144)
Net Pension Liability as of 2023	\$654,691

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$617,561 Proportionate Share: 0.0000982

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$314,122	\$346,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,091	\$0
Net Difference Between Projected and Actual	79,437	0
Change of Assumptions	18,900	0
Changes in Proportion and Differences Between	3,448	14,266
Total	\$108,876	\$14,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,368)
Total	\$65,989

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,767
2025	1,132
2026	51,891
2027	10,820
2028	0
Thereafter	0
Total	\$94,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$564,816	\$346,581	\$164,615

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of 2022	\$314,122
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,512
- Net Difference Between Projected and Actual Investment	40,671
- Change of Assumptions	(10,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,661
Pension Expense/Income	65,989
Contributions	(69,167)
Total Activity in FY 2023	32,459
Net Pension Liability as of 2023	\$346,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1212001

Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$117,213 Proportionate Share: 0.0000186

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$63,707	\$65,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,343	\$0
Net Difference Between Projected and Actual	15,046	0
Change of Assumptions	3,580	0
Changes in Proportion and Differences Between	1,770	3,715
Total	\$21,739	\$3,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,621)
Total	\$8,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,128

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,933
2025	783
2026	9,259
2027	2,049
2028	0
Thereafter	0
Total	\$18,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,981	\$65,646	\$31,180

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of 2022	\$63,707
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211
- Net Difference Between Projected and Actual Investment	7,184
- Change of Assumptions	(2,323)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,290
Pension Expense/Income	8,705
Contributions	(13,128)
Total Activity in FY 2023	1,939
Net Pension Liability as of 2023	\$65,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$243,809 Proportionate Share: 0.0000388

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$135,299	\$136,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,802	\$0
Net Difference Between Projected and Actual	31,387	0
Change of Assumptions	7,468	0
Changes in Proportion and Differences Between	1,840	8,930
Total	\$43,497	\$8,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,741)
Total	\$19,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,307

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,970
2025	351
2026	18,971
2027	4,275
2028	0
Thereafter	0
Total	\$34,567

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$223,166	\$136,938	\$65,041

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of 2022	\$135,299
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	399
- Net Difference Between Projected and Actual Investment	14,690
- Change of Assumptions	(5,069)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132)
Pension Expense/Income	19,058
Contributions	(27,307)
Total Activity in FY 2023	1,639
Net Pension Liability as of 2023	\$136,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1214000
 Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$61,855 Proportionate Share: 0.0000098

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$30,592	\$34,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$708	\$0
Net Difference Between Projected and Actual	7,928	0
Change of Assumptions	1,886	0
Changes in Proportion and Differences Between	1,684	19
Total	\$12,206	\$19

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	126
Total	\$7,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,928

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,848
2025	972
2026	5,286
2027	1,081
2028	0
Thereafter	0
Total	\$12,187

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,367	\$34,587	\$16,428

PERF Net Pension Liability - Unaudited
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of 2022	\$30,592
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	4,153
- Change of Assumptions	(949)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	408
Pension Expense/Income	7,147
Contributions	(6,928)
Total Activity in FY 2023	3,995
Net Pension Liability as of 2023	\$34,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$10,977,448 Proportionate Share: 0.0017461

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,103,846	\$6,162,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,084	\$0
Net Difference Between Projected and Actual	1,412,478	0
Change of Assumptions	336,057	0
Changes in Proportion and Differences Between	415,624	3,130
Total	\$2,290,243	\$3,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,251,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	219,044
Total	\$1,470,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,223,143

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$840,707
2025	266,854
2026	987,161
2027	192,391
2028	0
Thereafter	0
Total	\$2,287,113

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,043,032	\$6,162,570	\$2,927,029

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of 2022	\$5,103,846
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,438
- Net Difference Between Projected and Actual Investment	782,609
- Change of Assumptions	(136,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,630
Pension Expense/Income	1,470,063
Contributions	(1,223,143)
Total Activity in FY 2023	1,058,724
Net Pension Liability as of 2023	\$6,162,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1216000
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$115,679 Proportionate Share: 0.0000184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$55,507	\$64,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,329	\$0
Net Difference Between Projected and Actual	14,884	0
Change of Assumptions	3,541	0
Changes in Proportion and Differences Between	2,246	34
Total	\$22,000	\$34

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,992
Total	\$18,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,956

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,883
2025	1,878
2026	10,178
2027	2,027
2028	0
Thereafter	0
Total	\$21,966

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$105,831	\$64,940	\$30,844

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of 2022	\$55,507
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343
- Net Difference Between Projected and Actual Investment	8,034
- Change of Assumptions	(1,602)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,561)
Pension Expense/Income	18,175
Contributions	(12,956)
Total Activity in FY 2023	9,433
Net Pension Liability as of 2023	\$64,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$2,381,980 Proportionate Share: 0.0003789

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,195,933	\$1,337,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,360	\$0
Net Difference Between Projected and Actual	306,505	0
Change of Assumptions	72,924	0
Changes in Proportion and Differences Between	25,162	1,267
Total	\$431,951	\$1,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,563
Total	\$308,032

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,313

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$159,618
2025	27,540
2026	201,777
2027	41,749
2028	0
Thereafter	0
Total	\$430,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,179,317	\$1,337,265	\$635,159

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of 2022	\$1,195,933
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,119
- Net Difference Between Projected and Actual Investment	158,914
- Change of Assumptions	(37,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,527)
Pension Expense/Income	308,032
Contributions	(263,313)
Total Activity in FY 2023	141,332
Net Pension Liability as of 2023	\$1,337,265

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1218000
 Submission Unit Name: CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY - 1218000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1221000
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$6,158,501 Proportionate Share: 0.0009796

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,253,178	\$3,457,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,736	\$0
Net Difference Between Projected and Actual	792,431	0
Change of Assumptions	188,535	0
Changes in Proportion and Differences Between	23,268	103,653
Total	\$1,074,970	\$103,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$701,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,605)
Total	\$637,244

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$685,582

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$331,382
2025	31,477
2026	500,523
2027	107,935
2028	0
Thereafter	0
Total	\$971,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,634,359	\$3,457,336	\$1,642,127

PERF Net Pension Liability - Unaudited
GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of 2022	\$3,253,178
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,958
- Net Difference Between Projected and Actual Investment	390,954
- Change of Assumptions	(112,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,506)
Pension Expense/Income	637,244
Contributions	(685,582)
Total Activity in FY 2023	204,158
Net Pension Liability as of 2023	\$3,457,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$2,310,491 Proportionate Share: 0.0003675

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,192,148	\$1,297,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,537	\$0
Net Difference Between Projected and Actual	297,283	0
Change of Assumptions	70,730	0
Changes in Proportion and Differences Between	31,555	19,040
Total	\$426,105	\$19,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,301
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,534)
Total	\$261,767

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,770

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$149,265
2025	25,395
2026	191,913
2027	40,492
2028	0
Thereafter	0
Total	\$407,065

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,113,747	\$1,297,030	\$616,049

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of 2022	\$1,192,148
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,364
- Net Difference Between Projected and Actual Investment	150,159
- Change of Assumptions	(39,737)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,901)
Pension Expense/Income	261,767
Contributions	(258,770)
Total Activity in FY 2023	104,882
Net Pension Liability as of 2023	\$1,297,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1223000
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$5,331,116 Proportionate Share: 0.0008480

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,755,188	\$2,992,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,233	\$0
Net Difference Between Projected and Actual	685,975	0
Change of Assumptions	163,207	0
Changes in Proportion and Differences Between	146,648	46,705
Total	\$1,057,063	\$46,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	134,328
Total	\$741,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$597,077

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$388,211
2025	86,474
2026	442,239
2027	93,434
2028	0
Thereafter	0
Total	\$1,010,358

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,877,436	\$2,992,875	\$1,421,523

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of 2022	\$2,755,188
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,299
- Net Difference Between Projected and Actual Investment	345,956
- Change of Assumptions	(92,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,288)
Pension Expense/Income	741,890
Contributions	(597,077)
Total Activity in FY 2023	237,687
Net Pension Liability as of 2023	\$2,992,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$5,283,885 Proportionate Share: 0.0008405

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,645,750	\$2,966,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,692	\$0
Net Difference Between Projected and Actual	679,908	0
Change of Assumptions	161,764	0
Changes in Proportion and Differences Between	46,264	11,691
Total	\$948,628	\$11,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$602,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,903)
Total	\$596,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$584,613

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$327,393
2025	68,278
2026	448,657
2027	92,609
2028	0
Thereafter	0
Total	\$936,937

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,834,298	\$2,966,405	\$1,408,950

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of 2022	\$2,645,750
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,702
- Net Difference Between Projected and Actual Investment	353,394
- Change of Assumptions	(83,396)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,282
Pension Expense/Income	596,286
Contributions	(584,613)
Total Activity in FY 2023	320,655
Net Pension Liability as of 2023	\$2,966,405

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1224001
 Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$141,798 Proportionate Share: 0.0000226

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$65,600	\$79,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,632	\$0
Net Difference Between Projected and Actual	18,282	0
Change of Assumptions	4,350	0
Changes in Proportion and Differences Between	3,758	2,896
Total	\$28,022	\$2,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,727)
Total	\$14,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,881

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,265
2025	2,520
2026	12,850
2027	2,491
2028	0
Thereafter	0
Total	\$25,126

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$129,988	\$79,763	\$37,885

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of 2022	\$65,600
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	466
- Net Difference Between Projected and Actual Investment	10,186
- Change of Assumptions	(1,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,655
Pension Expense/Income	14,465
Contributions	(15,881)
Total Activity in FY 2023	14,163
Net Pension Liability as of 2023	\$79,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$7,244,934 Proportionate Share: 0.0011524

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,778,922	\$4,067,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,214	\$0
Net Difference Between Projected and Actual	932,214	0
Change of Assumptions	221,793	0
Changes in Proportion and Differences Between	33,433	99,665
Total	\$1,270,654	\$99,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$825,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,958)
Total	\$812,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$810,710

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$403,923
2025	43,965
2026	596,126
2027	126,975
2028	0
Thereafter	0
Total	\$1,170,989

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,628,251	\$4,067,205	\$1,931,796

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of 2022	\$3,778,922
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,099
- Net Difference Between Projected and Actual Investment	465,855
- Change of Assumptions	(128,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,289)
Pension Expense/Income	812,696
Contributions	(810,710)
Total Activity in FY 2023	288,283
Net Pension Liability as of 2023	\$4,067,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$77,388 Proportionate Share: 0.0000123

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$39,738	\$43,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$888	\$0
Net Difference Between Projected and Actual	9,950	0
Change of Assumptions	2,367	0
Changes in Proportion and Differences Between	477	550
Total	\$13,682	\$550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(217)
Total	\$8,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,667

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,602
2025	728
2026	6,447
2027	1,355
2028	0
Thereafter	0
Total	\$13,132

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,746	\$43,411	\$20,619

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of 2022	\$39,738
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182
- Net Difference Between Projected and Actual Investment	5,046
- Change of Assumptions	(1,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169)
Pension Expense/Income	8,596
Contributions	(8,667)
Total Activity in FY 2023	3,673
Net Pension Liability as of 2023	\$43,411

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$939,375 Proportionate Share: 0.0001494

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$483,167	\$527,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,788	\$0
Net Difference Between Projected and Actual	120,855	0
Change of Assumptions	28,754	0
Changes in Proportion and Differences Between	31,559	6,908
Total	\$191,956	\$6,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,973
Total	\$139,013

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,592

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$75,375
2025	15,099
2026	78,112
2027	16,462
2028	0
Thereafter	0
Total	\$185,048

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$859,303	\$527,282	\$250,443

PERF Net Pension Liability - Unaudited

HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of 2022	\$483,167
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,207
- Net Difference Between Projected and Actual Investment	61,227
- Change of Assumptions	(16,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,723)
Pension Expense/Income	139,013
Contributions	(104,592)
Total Activity in FY 2023	44,115
Net Pension Liability as of 2023	\$527,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$722,501 Proportionate Share: 0.0001149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$371,521	\$405,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,297	\$0
Net Difference Between Projected and Actual	92,946	0
Change of Assumptions	22,114	0
Changes in Proportion and Differences Between	10,719	23,766
Total	\$134,076	\$23,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,749)
Total	\$78,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,033

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$28,232
2025	9,404
2026	60,013
2027	12,661
2028	0
Thereafter	0
Total	\$110,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$660,870	\$405,520	\$192,610

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of 2022	\$371,521
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,699
- Net Difference Between Projected and Actual Investment	47,096
- Change of Assumptions	(12,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,024)
Pension Expense/Income	78,573
Contributions	(80,033)
Total Activity in FY 2023	33,999
Net Pension Liability as of 2023	\$405,520

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$925,408 Proportionate Share: 0.0001472

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$445,952	\$519,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,629	\$0
Net Difference Between Projected and Actual	119,075	0
Change of Assumptions	28,330	0
Changes in Proportion and Differences Between	32,716	225
Total	\$190,750	\$225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,184
Total	\$127,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,643

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$73,370
2025	19,763
2026	81,174
2027	16,218
2028	0
Thereafter	0
Total	\$190,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$846,649	\$519,518	\$246,755

PERF Net Pension Liability - Unaudited
PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of 2022	\$445,952
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,709
- Net Difference Between Projected and Actual Investment	64,040
- Change of Assumptions	(12,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,195)
Pension Expense/Income	127,648
Contributions	(103,643)
Total Activity in FY 2023	73,566
Net Pension Liability as of 2023	\$519,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$305,884 Proportionate Share: 0.0000487

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$184,815	\$171,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,517	\$0
Net Difference Between Projected and Actual	39,395	0
Change of Assumptions	9,373	0
Changes in Proportion and Differences Between	0	29,540
Total	\$52,285	\$29,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,298)
Total	\$15,594

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,092

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,328
2025	(7,152)
2026	21,201
2027	5,368
2028	0
Thereafter	0
Total	\$22,745

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,107	\$171,879	\$81,637

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of 2022	\$184,815
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235
- Net Difference Between Projected and Actual Investment	16,587
- Change of Assumptions	(7,752)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,508)
Pension Expense/Income	15,594
Contributions	(31,092)
Total Activity in FY 2023	(12,936)
Net Pension Liability as of 2023	\$171,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1231000
 Submission Unit Name: BEECH GROVE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

BEECH GROVE PUBLIC LIBRARY - 1231000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$53,576 Proportionate Share: 0.0000085

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$28,700	\$29,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$614	\$0
Net Difference Between Projected and Actual	6,876	0
Change of Assumptions	1,636	0
Changes in Proportion and Differences Between	265	1,311
Total	\$9,391	\$1,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(671)
Total	\$5,419

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,000

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,743
2025	113
2026	4,287
2027	937
2028	0
Thereafter	0
Total	\$8,080

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,889	\$29,999	\$14,249

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of 2022	\$28,700
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104
- Net Difference Between Projected and Actual Investment	3,334
- Change of Assumptions	(1,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(535)
Pension Expense/Income	5,419
Contributions	(6,000)
Total Activity in FY 2023	1,299
Net Pension Liability as of 2023	\$29,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,745,472 Proportionate Share: 0.0004367

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,351,732	\$1,541,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,534	\$0
Net Difference Between Projected and Actual	353,261	0
Change of Assumptions	84,048	0
Changes in Proportion and Differences Between	26,775	4,618
Total	\$495,618	\$4,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,129)
Total	\$291,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,551

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$170,002
2025	36,503
2026	236,379
2027	48,116
2028	0
Thereafter	0
Total	\$491,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,511,764	\$1,541,260	\$732,051

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of 2022	\$1,351,732
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,527
- Net Difference Between Projected and Actual Investment	186,443
- Change of Assumptions	(41,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,563
Pension Expense/Income	291,751
Contributions	(304,551)
Total Activity in FY 2023	189,528
Net Pension Liability as of 2023	\$1,541,260

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1234000
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$28,044 Proportionate Share: 0.0000045

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,823	\$15,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325	\$0
Net Difference Between Projected and Actual	3,640	0
Change of Assumptions	866	0
Changes in Proportion and Differences Between	172	359
Total	\$5,003	\$359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(328)
Total	\$2,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,141

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,660
2025	174
2026	2,315
2027	495
2028	0
Thereafter	0
Total	\$4,644

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,883	\$15,882	\$7,543

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of 2022	\$14,823
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	1,811
- Change of Assumptions	(508)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60)
Pension Expense/Income	2,896
Contributions	(3,141)
Total Activity in FY 2023	1,059
Net Pension Liability as of 2023	\$15,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	866	1,016
Total	\$866	\$1,016

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$513)
2025	363
2026	0
2027	0
2028	0
Thereafter	0
Total	(\$150)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	1,310
Pension Expense/Income	(1,310)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$383,000 Proportionate Share: 0.0000609

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$199,322	\$214,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,398	\$0
Net Difference Between Projected and Actual	49,264	0
Change of Assumptions	11,721	0
Changes in Proportion and Differences Between	1,733	11,148
Total	\$67,116	\$11,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,060)
Total	\$35,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,896

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,961
2025	731
2026	31,565
2027	6,711
2028	0
Thereafter	0
Total	\$55,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,278	\$214,936	\$102,088

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of 2022	\$199,322
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	858
- Net Difference Between Projected and Actual Investment	24,666
- Change of Assumptions	(6,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,161
Pension Expense/Income	35,573
Contributions	(42,896)
Total Activity in FY 2023	15,614
Net Pension Liability as of 2023	\$214,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$950,296 Proportionate Share: 0.0001512

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$570,844	\$533,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,918	\$0
Net Difference Between Projected and Actual	122,311	0
Change of Assumptions	29,100	0
Changes in Proportion and Differences Between	15,573	69,226
Total	\$177,902	\$69,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,611)
Total	\$48,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,086

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$28,774
2025	(4,151)
2026	67,393
2027	16,660
2028	0
Thereafter	0
Total	\$108,676

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$869,656	\$533,635	\$253,460

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of 2022	\$570,844
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	780
- Net Difference Between Projected and Actual Investment	51,863
- Change of Assumptions	(23,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,689)
Pension Expense/Income	48,718
Contributions	(103,086)
Total Activity in FY 2023	(37,209)
Net Pension Liability as of 2023	\$533,635

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1239000
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$924,109 Proportionate Share: 0.0001470

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$491,998	\$518,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,615	\$0
Net Difference Between Projected and Actual	118,913	0
Change of Assumptions	28,292	0
Changes in Proportion and Differences Between	13,209	20,170
Total	\$171,029	\$20,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,454)
Total	\$91,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,410

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,696
2025	8,284
2026	74,682
2027	16,197
2028	0
Thereafter	0
Total	\$150,859

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$845,499	\$518,812	\$246,420

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of 2022	\$491,998
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,877
- Net Difference Between Projected and Actual Investment	58,195
- Change of Assumptions	(17,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,416)
Pension Expense/Income	91,866
Contributions	(103,410)
Total Activity in FY 2023	26,814
Net Pension Liability as of 2023	\$518,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$33,696 Proportionate Share: 0.0000054

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,661	\$19,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390	\$0
Net Difference Between Projected and Actual	4,368	0
Change of Assumptions	1,039	0
Changes in Proportion and Differences Between	216	489
Total	\$6,013	\$489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(556)
Total	\$3,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,774

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,938
2025	194
2026	2,797
2027	595
2028	0
Thereafter	0
Total	\$5,524

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,059	\$19,058	\$9,052

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of 2022	\$17,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	2,188
- Change of Assumptions	(597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	191
Pension Expense/Income	3,313
Contributions	(3,774)
Total Activity in FY 2023	1,397
Net Pension Liability as of 2023	\$19,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1241000
 Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,590,637 Proportionate Share: 0.0002530

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$834,819	\$892,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,269	\$0
Net Difference Between Projected and Actual	204,660	0
Change of Assumptions	48,693	0
Changes in Proportion and Differences Between	11,643	26,404
Total	\$283,265	\$26,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,380)
Total	\$170,886

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,151

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$86,708
2025	12,079
2026	130,198
2027	27,876
2028	0
Thereafter	0
Total	\$256,861

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,455,178	\$892,922	\$424,110

PERF Net Pension Liability - Unaudited
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of 2022	\$834,819
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,442
- Net Difference Between Projected and Actual Investment	101,634
- Change of Assumptions	(28,663)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,045)
Pension Expense/Income	170,886
Contributions	(178,151)
Total Activity in FY 2023	58,103
Net Pension Liability as of 2023	\$892,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$428,302 Proportionate Share: 0.0000681

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$201,845	\$240,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,917	\$0
Net Difference Between Projected and Actual	55,088	0
Change of Assumptions	13,107	0
Changes in Proportion and Differences Between	9,081	4,213
Total	\$82,193	\$4,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,434)
Total	\$38,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,970

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,506
2025	6,804
2026	38,167
2027	7,503
2028	0
Thereafter	0
Total	\$77,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,690	\$240,348	\$114,158

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of 2022	\$201,845
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,332
- Net Difference Between Projected and Actual Investment	30,178
- Change of Assumptions	(5,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,202
Pension Expense/Income	38,357
Contributions	(47,970)
Total Activity in FY 2023	38,503
Net Pension Liability as of 2023	\$240,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$2,175,167 Proportionate Share: 0.0003460

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,094,695	\$1,221,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,984	\$0
Net Difference Between Projected and Actual	279,891	0
Change of Assumptions	66,592	0
Changes in Proportion and Differences Between	33,808	2,490
Total	\$405,275	\$2,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,325
Total	\$263,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,618

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$148,623
2025	31,577
2026	184,461
2027	38,124
2028	0
Thereafter	0
Total	\$402,785

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,990,086	\$1,221,150	\$580,008

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT - 1243000

Net Pension Liability as of 2022	\$1,094,695
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,541
- Net Difference Between Projected and Actual Investment	144,794
- Change of Assumptions	(34,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,640)
Pension Expense/Income	263,222
Contributions	(243,618)
Total Activity in FY 2023	126,455
Net Pension Liability as of 2023	\$1,221,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPORT-UTILITIES

Wages: \$6,628,798 Proportionate Share: 0.0010544

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,566,038	\$3,721,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,137	\$0
Net Difference Between Projected and Actual	852,939	0
Change of Assumptions	202,931	0
Changes in Proportion and Differences Between	54,770	164,520
Total	\$1,186,777	\$164,520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$755,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,659)
Total	\$752,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$730,767

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$367,415
2025	9,996
2026	528,670
2027	116,176
2028	0
Thereafter	0
Total	\$1,022,257

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,064,585	\$3,721,330	\$1,767,516

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT-UTILITIES - 1243001

Net Pension Liability as of 2022	\$3,566,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,802
- Net Difference Between Projected and Actual Investment	412,852
- Change of Assumptions	(127,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(164,872)
Pension Expense/Income	752,781
Contributions	(730,767)
Total Activity in FY 2023	155,292
Net Pension Liability as of 2023	\$3,721,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENNELLAER

Wages: \$3,988,021 Proportionate Share: 0.0006343

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,049,991	\$2,238,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,802	\$0
Net Difference Between Projected and Actual	513,106	0
Change of Assumptions	122,078	0
Changes in Proportion and Differences Between	17,997	80,460
Total	\$698,983	\$80,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$454,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,356)
Total	\$358,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$446,658

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$183,673
2025	32,677
2026	332,285
2027	69,888
2028	0
Thereafter	0
Total	\$618,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,648,299	\$2,238,657	\$1,063,292

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of 2022	\$2,049,991
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,393
- Net Difference Between Projected and Actual Investment	260,115
- Change of Assumptions	(67,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,596
Pension Expense/Income	358,098
Contributions	(446,658)
Total Activity in FY 2023	188,666
Net Pension Liability as of 2023	\$2,238,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$384,527 Proportionate Share: 0.0000612

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$210,676	\$215,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,419	\$0
Net Difference Between Projected and Actual	49,507	0
Change of Assumptions	11,779	0
Changes in Proportion and Differences Between	1,745	26,209
Total	\$67,450	\$26,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,428)
Total	\$25,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,067

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,992
2025	(1,792)
2026	30,298
2027	6,743
2028	0
Thereafter	0
Total	\$41,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$352,004	\$215,995	\$102,591

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of 2022	\$210,676
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	677
- Net Difference Between Projected and Actual Investment	23,507
- Change of Assumptions	(7,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,525
Pension Expense/Income	25,420
Contributions	(43,067)
Total Activity in FY 2023	5,319
Net Pension Liability as of 2023	\$215,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1246000
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

THORNCREEK TOWNSHIP - WHITLEY COUNTY - 1246000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1247000
 Submission Unit Name: WASHINGTON TOWNSHIP, STARKE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
WASHINGTON TOWNSHIP, STARKE COUNTY - 1247000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$928,047 Proportionate Share: 0.0001476

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$533,313	\$520,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,658	\$0
Net Difference Between Projected and Actual	119,399	0
Change of Assumptions	28,407	0
Changes in Proportion and Differences Between	23,066	39,352
Total	\$181,530	\$39,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,159)
Total	\$103,591

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,938

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$52,072
2025	4,201
2026	69,642
2027	16,263
2028	0
Thereafter	0
Total	\$142,178

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$848,950	\$520,930	\$247,425

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of 2022	\$533,313
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,186
- Net Difference Between Projected and Actual Investment	53,583
- Change of Assumptions	(21,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,794)
Pension Expense/Income	103,591
Contributions	(103,938)
Total Activity in FY 2023	(12,383)
Net Pension Liability as of 2023	\$520,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$83,709 Proportionate Share: 0.0000133

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$41,946	\$46,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$960	\$0
Net Difference Between Projected and Actual	10,759	0
Change of Assumptions	2,560	0
Changes in Proportion and Differences Between	1,975	27
Total	\$16,254	\$27

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(148)
Total	\$9,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,375

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,035
2025	1,617
2026	7,112
2027	1,463
2028	0
Thereafter	0
Total	\$16,227

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,498	\$46,940	\$22,295

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of 2022	\$41,946
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215
- Net Difference Between Projected and Actual Investment	5,582
- Change of Assumptions	(1,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	517
Pension Expense/Income	9,381
Contributions	(9,375)
Total Activity in FY 2023	4,994
Net Pension Liability as of 2023	\$46,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$1,793,334 Proportionate Share: 0.0002852

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$960,026	\$1,006,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,594	\$0
Net Difference Between Projected and Actual	230,708	0
Change of Assumptions	54,890	0
Changes in Proportion and Differences Between	9,811	41,157
Total	\$316,003	\$41,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,254)
Total	\$186,082

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,853

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$90,996
2025	8,240
2026	144,186
2027	31,424
2028	0
Thereafter	0
Total	\$274,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,640,383	\$1,006,566	\$478,088

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of 2022	\$960,026
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,543
- Net Difference Between Projected and Actual Investment	112,231
- Change of Assumptions	(34,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,395)
Pension Expense/Income	186,082
Contributions	(200,853)
Total Activity in FY 2023	46,540
Net Pension Liability as of 2023	\$1,006,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$491,409 Proportionate Share: 0.0000782

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$229,914	\$275,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,647	\$0
Net Difference Between Projected and Actual	63,259	0
Change of Assumptions	15,050	0
Changes in Proportion and Differences Between	17,936	110
Total	\$101,892	\$110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,516
Total	\$62,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,038

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$37,848
2025	11,244
2026	44,074
2027	8,616
2028	0
Thereafter	0
Total	\$101,782

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,782	\$275,994	\$131,089

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of 2022	\$229,914
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,563
- Net Difference Between Projected and Actual Investment	34,885
- Change of Assumptions	(6,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,380
Pension Expense/Income	62,544
Contributions	(55,038)
Total Activity in FY 2023	46,080
Net Pension Liability as of 2023	\$275,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$956,270 Proportionate Share: 0.0001521

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$507,452	\$536,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,983	\$0
Net Difference Between Projected and Actual	123,039	0
Change of Assumptions	29,273	0
Changes in Proportion and Differences Between	16,365	23,096
Total	\$179,660	\$23,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,831)
Total	\$102,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,102

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$52,249
2025	10,047
2026	77,511
2027	16,757
2028	0
Thereafter	0
Total	\$156,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$874,833	\$536,812	\$254,969

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of 2022	\$507,452
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,971
- Net Difference Between Projected and Actual Investment	60,414
- Change of Assumptions	(17,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,317)
Pension Expense/Income	102,143
Contributions	(107,102)
Total Activity in FY 2023	29,360
Net Pension Liability as of 2023	\$536,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,748,869 Proportionate Share: 0.0002782

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$936,688	\$981,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,089	\$0
Net Difference Between Projected and Actual	225,045	0
Change of Assumptions	53,543	0
Changes in Proportion and Differences Between	34,234	33,453
Total	\$332,911	\$33,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,152
Total	\$207,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,873

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$112,706
2025	15,492
2026	140,607
2027	30,653
2028	0
Thereafter	0
Total	\$299,458

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,600,121	\$981,861	\$466,353

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of 2022	\$936,688
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,453
- Net Difference Between Projected and Actual Investment	109,448
- Change of Assumptions	(33,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,076)
Pension Expense/Income	207,473
Contributions	(195,873)
Total Activity in FY 2023	45,173
Net Pension Liability as of 2023	\$981,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1256000
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$13,859,678 Proportionate Share: 0.0022045

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,037,461	\$7,780,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,185	\$0
Net Difference Between Projected and Actual	1,783,293	0
Change of Assumptions	424,282	0
Changes in Proportion and Differences Between	112,391	57,213
Total	\$2,479,151	\$57,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,579,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	202,691
Total	\$1,782,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,546,211

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$876,661
2025	136,715
2026	1,165,663
2027	242,899
2028	0
Thereafter	0
Total	\$2,421,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,679,608	\$7,780,417	\$3,695,456

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of 2022	\$7,037,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,196
- Net Difference Between Projected and Actual Investment	914,796
- Change of Assumptions	(227,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214,142)
Pension Expense/Income	1,782,138
Contributions	(1,546,211)
Total Activity in FY 2023	742,956
Net Pension Liability as of 2023	\$7,780,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1257000
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$3,591,075 Proportionate Share: 0.0005712

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,692,977	\$2,015,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,246	\$0
Net Difference Between Projected and Actual	462,063	0
Change of Assumptions	109,934	0
Changes in Proportion and Differences Between	164,329	821
Total	\$777,572	\$821

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$409,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	91,057
Total	\$500,302

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$402,075

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$303,745
2025	89,979
2026	320,089
2027	62,938
2028	0
Thereafter	0
Total	\$776,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,285,367	\$2,015,956	\$957,516

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of 2022	\$1,692,977
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,178
- Net Difference Between Projected and Actual Investment	253,132
- Change of Assumptions	(46,940)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,382
Pension Expense/Income	500,302
Contributions	(402,075)
Total Activity in FY 2023	322,979
Net Pension Liability as of 2023	\$2,015,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$5,579,239 Proportionate Share: 0.0008874

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,603,173	\$3,131,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,078	\$0
Net Difference Between Projected and Actual	717,847	0
Change of Assumptions	170,790	0
Changes in Proportion and Differences Between	165,191	1,386
Total	\$1,117,906	\$1,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$635,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102,253
Total	\$738,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$624,190

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$408,451
2025	109,411
2026	500,882
2027	97,776
2028	0
Thereafter	0
Total	\$1,116,520

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,104,053	\$3,131,931	\$1,487,570

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of 2022	\$2,603,173
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,844
- Net Difference Between Projected and Actual Investment	396,588
- Change of Assumptions	(70,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,897
Pension Expense/Income	738,044
Contributions	(624,190)
Total Activity in FY 2023	528,758
Net Pension Liability as of 2023	\$3,131,931

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$207,435 Proportionate Share: 0.0000330

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$80,107	\$116,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,383	\$0
Net Difference Between Projected and Actual	26,695	0
Change of Assumptions	6,351	0
Changes in Proportion and Differences Between	19,094	7,280
Total	\$54,523	\$7,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,953
Total	\$28,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,233

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,291
2025	9,408
2026	20,908
2027	3,636
2028	0
Thereafter	0
Total	\$47,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$189,806	\$116,468	\$55,319

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of 2022	\$80,107
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	961
- Net Difference Between Projected and Actual Investment	16,809
- Change of Assumptions	(1,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,300
Pension Expense/Income	28,596
Contributions	(23,233)
Total Activity in FY 2023	36,361
Net Pension Liability as of 2023	\$116,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$386,940 Proportionate Share: 0.0000615

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$194,276	\$217,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,441	\$0
Net Difference Between Projected and Actual	49,749	0
Change of Assumptions	11,836	0
Changes in Proportion and Differences Between	5,317	490
Total	\$71,343	\$490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,089
Total	\$45,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,337

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,441
2025	5,803
2026	32,834
2027	6,775
2028	0
Thereafter	0
Total	\$70,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,729	\$217,054	\$103,094

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of 2022	\$194,276
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	991
- Net Difference Between Projected and Actual Investment	25,773
- Change of Assumptions	(6,166)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	365
Pension Expense/Income	45,152
Contributions	(43,337)
Total Activity in FY 2023	22,778
Net Pension Liability as of 2023	\$217,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$463,536 Proportionate Share: 0.0000737

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$222,661	\$260,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,322	\$0
Net Difference Between Projected and Actual	59,618	0
Change of Assumptions	14,184	0
Changes in Proportion and Differences Between	17,511	117
Total	\$96,635	\$117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,726
Total	\$61,529

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,916

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$37,921
2025	9,746
2026	40,731
2027	8,120
2028	0
Thereafter	0
Total	\$96,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$423,900	\$260,112	\$123,545

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of 2022	\$222,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,368
- Net Difference Between Projected and Actual Investment	32,139
- Change of Assumptions	(6,448)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	779
Pension Expense/Income	61,529
Contributions	(51,916)
Total Activity in FY 2023	37,451
Net Pension Liability as of 2023	\$260,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$39,893,695 Proportionate Share: 0.0063455

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,737,311	\$22,395,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$458,202	\$0
Net Difference Between Projected and Actual	5,133,084	0
Change of Assumptions	1,221,265	0
Changes in Proportion and Differences Between	889,498	26,245
Total	\$7,702,049	\$26,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,546,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	510,360
Total	\$5,056,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,442,682

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,808,530
2025	743,362
2026	3,424,745
2027	699,167
2028	0
Thereafter	0
Total	\$7,675,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,497,369	\$22,395,389	\$10,637,113

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of 2022	\$19,737,311
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,658
- Net Difference Between Projected and Actual Investment	2,697,291
- Change of Assumptions	(607,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,249)
Pension Expense/Income	5,056,687
Contributions	(4,442,682)
Total Activity in FY 2023	2,658,078
Net Pension Liability as of 2023	\$22,395,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,925,146 Proportionate Share: 0.0004653

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,470,316	\$1,642,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,599	\$0
Net Difference Between Projected and Actual	376,397	0
Change of Assumptions	89,552	0
Changes in Proportion and Differences Between	46,985	2,348
Total	\$546,533	\$2,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,232
Total	\$359,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,416

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$203,451
2025	41,186
2026	248,280
2027	51,268
2028	0
Thereafter	0
Total	\$544,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,676,263	\$1,642,199	\$779,994

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of 2022	\$1,470,316
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,486
- Net Difference Between Projected and Actual Investment	194,944
- Change of Assumptions	(46,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,044)
Pension Expense/Income	359,603
Contributions	(327,416)
Total Activity in FY 2023	171,883
Net Pension Liability as of 2023	\$1,642,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$4,502,403 Proportionate Share: 0.0007162

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,202,006	\$2,527,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,716	\$0
Net Difference Between Projected and Actual	579,358	0
Change of Assumptions	137,841	0
Changes in Proportion and Differences Between	50,859	21,680
Total	\$819,774	\$21,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$513,132
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,531)
Total	\$494,601

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$503,649

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$272,543
2025	56,197
2026	390,441
2027	78,913
2028	0
Thereafter	0
Total	\$798,094

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,119,363	\$2,527,709	\$1,200,583

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of 2022	\$2,202,006
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,608
- Net Difference Between Projected and Actual Investment	307,607
- Change of Assumptions	(66,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,737
Pension Expense/Income	494,601
Contributions	(503,649)
Total Activity in FY 2023	325,703
Net Pension Liability as of 2023	\$2,527,709

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,330,837 Proportionate Share: 0.0002117

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$652,528	\$747,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,287	\$0
Net Difference Between Projected and Actual	171,251	0
Change of Assumptions	40,744	0
Changes in Proportion and Differences Between	23,600	49,979
Total	\$250,882	\$49,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(73,184)
Total	\$78,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,767

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$42,353
2025	21,484
2026	113,740
2027	23,326
2028	0
Thereafter	0
Total	\$200,903

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,217,633	\$747,160	\$354,878

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of 2022	\$652,528
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,698
- Net Difference Between Projected and Actual Investment	90,722
- Change of Assumptions	(19,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,208
Pension Expense/Income	78,492
Contributions	(140,767)
Total Activity in FY 2023	94,632
Net Pension Liability as of 2023	\$747,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$4,316,425 Proportionate Share: 0.0006866

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,129,152	\$2,423,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,579	\$0
Net Difference Between Projected and Actual	555,413	0
Change of Assumptions	132,144	0
Changes in Proportion and Differences Between	28,663	9,333
Total	\$765,799	\$9,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$491,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,177)
Total	\$475,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,419

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$264,817
2025	47,093
2026	368,904
2027	75,652
2028	0
Thereafter	0
Total	\$756,466

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,949,113	\$2,423,241	\$1,150,964

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of 2022	\$2,129,152
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,764
- Net Difference Between Projected and Actual Investment	292,653
- Change of Assumptions	(65,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,490
Pension Expense/Income	475,748
Contributions	(466,419)
Total Activity in FY 2023	294,089
Net Pension Liability as of 2023	\$2,423,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$110,294 Proportionate Share: 0.0000175

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$56,138	\$61,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,264	\$0
Net Difference Between Projected and Actual	14,156	0
Change of Assumptions	3,368	0
Changes in Proportion and Differences Between	1,491	1,138
Total	\$20,279	\$1,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(458)
Total	\$12,080

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,353

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,520
2025	1,462
2026	9,232
2027	1,927
2028	0
Thereafter	0
Total	\$19,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,655	\$61,763	\$29,336

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of 2022	\$56,138
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	267
- Net Difference Between Projected and Actual Investment	7,228
- Change of Assumptions	(1,834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	237
Pension Expense/Income	12,080
Contributions	(12,353)
Total Activity in FY 2023	5,625
Net Pension Liability as of 2023	\$61,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,297,280 Proportionate Share: 0.0002063

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$681,858	\$728,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,897	\$0
Net Difference Between Projected and Actual	166,883	0
Change of Assumptions	39,705	0
Changes in Proportion and Differences Between	15,730	22,280
Total	\$237,215	\$22,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,644)
Total	\$138,163

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,213

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$75,431
2025	12,021
2026	104,752
2027	22,731
2028	0
Thereafter	0
Total	\$214,935

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,186,574	\$728,102	\$345,826

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of 2022	\$681,858
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,787
- Net Difference Between Projected and Actual Investment	82,734
- Change of Assumptions	(23,477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,750)
Pension Expense/Income	138,163
Contributions	(138,213)
Total Activity in FY 2023	46,244
Net Pension Liability as of 2023	\$728,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$1,737,835 Proportionate Share: 0.0002764

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$844,281	\$975,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,959	\$0
Net Difference Between Projected and Actual	223,589	0
Change of Assumptions	53,196	0
Changes in Proportion and Differences Between	26,314	6,738
Total	\$323,058	\$6,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,728
Total	\$203,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,633

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$111,711
2025	22,673
2026	151,481
2027	30,455
2028	0
Thereafter	0
Total	\$316,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,589,768	\$975,508	\$463,336

PERF Net Pension Liability - Unaudited
SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of 2022	\$844,281
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,964
- Net Difference Between Projected and Actual Investment	119,396
- Change of Assumptions	(25,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,778
Pension Expense/Income	203,759
Contributions	(194,633)
Total Activity in FY 2023	131,227
Net Pension Liability as of 2023	\$975,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1270000
 Submission Unit Name: TOWN OF DYER

Wages: \$3,485,365 Proportionate Share: 0.0005544

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,804,307	\$1,956,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,033	\$0
Net Difference Between Projected and Actual	448,472	0
Change of Assumptions	106,701	0
Changes in Proportion and Differences Between	44,440	35,450
Total	\$639,646	\$35,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,701
Total	\$406,909

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,164

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$222,691
2025	34,236
2026	286,183
2027	61,086
2028	0
Thereafter	0
Total	\$604,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,188,739	\$1,956,663	\$929,354

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of 2022	\$1,804,307
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,988
- Net Difference Between Projected and Actual Investment	225,801
- Change of Assumptions	(60,489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,689)
Pension Expense/Income	406,909
Contributions	(376,164)
Total Activity in FY 2023	152,356
Net Pension Liability as of 2023	\$1,956,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$524,833 Proportionate Share: 0.0000835

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$275,645	\$294,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,029	\$0
Net Difference Between Projected and Actual	67,546	0
Change of Assumptions	16,071	0
Changes in Proportion and Differences Between	8,512	6,983
Total	\$98,158	\$6,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,927)
Total	\$52,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,777

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,439
2025	4,587
2026	42,948
2027	9,201
2028	0
Thereafter	0
Total	\$91,175

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$480,266	\$294,699	\$139,973

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of 2022	\$275,645
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,133
- Net Difference Between Projected and Actual Investment	33,528
- Change of Assumptions	(9,471)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(257)
Pension Expense/Income	52,898
Contributions	(58,777)
Total Activity in FY 2023	19,054
Net Pension Liability as of 2023	\$294,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	4,278
Total	\$1	\$4,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,599)
Total	(\$5,599)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$4,278)
2025	0
2026	0
2027	1
2028	0
Thereafter	0
Total	(\$4,277)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,599
Pension Expense/Income	(5,599)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1273000
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$1,108,562 Proportionate Share: 0.0001763

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$520,382	\$622,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,730	\$0
Net Difference Between Projected and Actual	142,615	0
Change of Assumptions	33,931	0
Changes in Proportion and Differences Between	55,512	265
Total	\$244,788	\$265

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,313
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,810
Total	\$171,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,159

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,422
2025	24,576
2026	99,099
2027	19,426
2028	0
Thereafter	0
Total	\$244,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,014,024	\$622,222	\$295,536

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of 2022	\$520,382
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,488
- Net Difference Between Projected and Actual Investment	78,394
- Change of Assumptions	(14,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,718)
Pension Expense/Income	171,123
Contributions	(124,159)
Total Activity in FY 2023	101,840
Net Pension Liability as of 2023	\$622,222

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1274000
 Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$2,269,767 Proportionate Share: 0.0003610

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,024,680	\$1,274,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,067	\$0
Net Difference Between Projected and Actual	292,025	0
Change of Assumptions	69,479	0
Changes in Proportion and Differences Between	104,920	3,699
Total	\$492,491	\$3,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$258,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,335
Total	\$309,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,444

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$187,784
2025	55,188
2026	206,043
2027	39,777
2028	0
Thereafter	0
Total	\$488,792

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,076,361	\$1,274,090	\$605,153

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of 2022	\$1,024,680
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,868
- Net Difference Between Projected and Actual Investment	165,569
- Change of Assumptions	(25,470)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,908
Pension Expense/Income	309,979
Contributions	(240,444)
Total Activity in FY 2023	249,410
Net Pension Liability as of 2023	\$1,274,090

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$2,587,408 Proportionate Share: 0.0004116

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,272,571	\$1,452,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,721	\$0
Net Difference Between Projected and Actual	332,957	0
Change of Assumptions	79,217	0
Changes in Proportion and Differences Between	38,739	23,851
Total	\$480,634	\$23,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,189
Total	\$328,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,673

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$163,295
2025	24,677
2026	223,460
2027	45,351
2028	0
Thereafter	0
Total	\$456,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,367,397	\$1,452,674	\$689,975

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of 2022	\$1,272,571
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,120
- Net Difference Between Projected and Actual Investment	175,908
- Change of Assumptions	(38,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,637)
Pension Expense/Income	328,086
Contributions	(289,673)
Total Activity in FY 2023	180,103
Net Pension Liability as of 2023	\$1,452,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$897,057 Proportionate Share: 0.0001427

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$478,436	\$503,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,304	\$0
Net Difference Between Projected and Actual	115,435	0
Change of Assumptions	27,464	0
Changes in Proportion and Differences Between	19,308	16,022
Total	\$172,511	\$16,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,107
Total	\$105,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,819

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,229
2025	10,254
2026	72,283
2027	15,723
2028	0
Thereafter	0
Total	\$156,489

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$820,767	\$503,636	\$239,211

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of 2022	\$478,436
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,807
- Net Difference Between Projected and Actual Investment	56,391
- Change of Assumptions	(16,869)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,657)
Pension Expense/Income	105,347
Contributions	(99,819)
Total Activity in FY 2023	25,200
Net Pension Liability as of 2023	\$503,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1277000
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,270,435 Proportionate Share: 0.0002021

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$696,681	\$713,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,593	\$0
Net Difference Between Projected and Actual	163,485	0
Change of Assumptions	38,896	0
Changes in Proportion and Differences Between	39,624	33,314
Total	\$256,598	\$33,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(465)
Total	\$144,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,285

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$85,114
2025	15,972
2026	99,931
2027	22,267
2028	0
Thereafter	0
Total	\$223,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,162,417	\$713,278	\$338,785

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of 2022	\$696,681
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,220
- Net Difference Between Projected and Actual Investment	77,507
- Change of Assumptions	(25,660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,518)
Pension Expense/Income	144,333
Contributions	(142,285)
Total Activity in FY 2023	16,597
Net Pension Liability as of 2023	\$713,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$262,307 Proportionate Share: 0.0000417

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$134,669	\$147,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,011	\$0
Net Difference Between Projected and Actual	33,733	0
Change of Assumptions	8,026	0
Changes in Proportion and Differences Between	4,603	2,686
Total	\$49,373	\$2,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,877
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,998
Total	\$32,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,378

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,293
2025	1,937
2026	21,862
2027	4,595
2028	0
Thereafter	0
Total	\$46,687

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$239,846	\$147,173	\$69,903

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of 2022	\$134,669
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	619
- Net Difference Between Projected and Actual Investment	17,113
- Change of Assumptions	(4,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,273)
Pension Expense/Income	32,875
Contributions	(29,378)
Total Activity in FY 2023	12,504
Net Pension Liability as of 2023	\$147,173

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1280000
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$1,191,228 Proportionate Share: 0.0001895

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$613,105	\$668,809

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,684	\$0
Net Difference Between Projected and Actual	153,293	0
Change of Assumptions	36,471	0
Changes in Proportion and Differences Between	31,436	8,963
Total	\$234,884	\$8,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(275)
Total	\$135,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,416

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,673
2025	21,191
2026	99,177
2027	20,880
2028	0
Thereafter	0
Total	\$225,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,089,946	\$668,809	\$317,663

PERF Net Pension Liability - Unaudited

CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of 2022	\$613,105
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,795
- Net Difference Between Projected and Actual Investment	77,629
- Change of Assumptions	(20,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,459)
Pension Expense/Income	135,495
Contributions	(133,416)
Total Activity in FY 2023	55,704
Net Pension Liability as of 2023	\$668,809

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$2,281,098 Proportionate Share: 0.0003628

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,131,910	\$1,280,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,197	\$0
Net Difference Between Projected and Actual	293,481	0
Change of Assumptions	69,825	0
Changes in Proportion and Differences Between	98,132	512
Total	\$487,635	\$512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,007
Total	\$307,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,476

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$194,570
2025	56,980
2026	195,599
2027	39,974
2028	0
Thereafter	0
Total	\$487,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,086,714	\$1,280,442	\$608,170

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of 2022	\$1,131,910
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,094
- Net Difference Between Projected and Actual Investment	153,791
- Change of Assumptions	(35,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,757)
Pension Expense/Income	307,940
Contributions	(255,476)
Total Activity in FY 2023	148,532
Net Pension Liability as of 2023	\$1,280,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$1,796,841 Proportionate Share: 0.0002858

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$917,450	\$1,008,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,637	\$0
Net Difference Between Projected and Actual	231,193	0
Change of Assumptions	55,006	0
Changes in Proportion and Differences Between	17,156	12,224
Total	\$323,992	\$12,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,691
Total	\$228,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,241

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,962
2025	15,750
2026	150,565
2027	31,491
2028	0
Thereafter	0
Total	\$311,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,643,834	\$1,008,684	\$479,093

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of 2022	\$917,450
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,342
- Net Difference Between Projected and Actual Investment	117,970
- Change of Assumptions	(30,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,288)
Pension Expense/Income	228,457
Contributions	(201,241)
Total Activity in FY 2023	91,234
Net Pension Liability as of 2023	\$1,008,684

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$14,188,169 Proportionate Share: 0.0022568

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,529,459	\$7,965,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,961	\$0
Net Difference Between Projected and Actual	1,825,600	0
Change of Assumptions	434,347	0
Changes in Proportion and Differences Between	248,597	233,948
Total	\$2,671,505	\$233,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,616,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,111
Total	\$1,647,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,584,085

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$901,490
2025	138,227
2026	1,149,179
2027	248,661
2028	0
Thereafter	0
Total	\$2,437,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,980,421	\$7,965,001	\$3,783,128

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of 2022	\$7,529,459
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,235
- Net Difference Between Projected and Actual Investment	896,385
- Change of Assumptions	(263,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(289,676)
Pension Expense/Income	1,647,029
Contributions	(1,584,085)
Total Activity in FY 2023	435,542
Net Pension Liability as of 2023	\$7,965,001

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$1,208,767 Proportionate Share: 0.0001923

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$628,874	\$678,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,886	\$0
Net Difference Between Projected and Actual	155,558	0
Change of Assumptions	37,010	0
Changes in Proportion and Differences Between	10,548	22,597
Total	\$217,002	\$22,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,043
Total	\$144,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,382

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$68,678
2025	4,814
2026	99,725
2027	21,188
2028	0
Thereafter	0
Total	\$194,405

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,106,051	\$678,691	\$322,357

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of 2022	\$628,874
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,717
- Net Difference Between Projected and Actual Investment	77,948
- Change of Assumptions	(21,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,022)
Pension Expense/Income	144,819
Contributions	(135,382)
Total Activity in FY 2023	49,817
Net Pension Liability as of 2023	\$678,691

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$148,082 Proportionate Share: 0.0000236

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$75,692	\$83,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,704	\$0
Net Difference Between Projected and Actual	19,091	0
Change of Assumptions	4,542	0
Changes in Proportion and Differences Between	640	3,018
Total	\$25,977	\$3,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,909
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77
Total	\$16,986

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,585

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,626
2025	1,296
2026	12,437
2027	2,600
2028	0
Thereafter	0
Total	\$22,959

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$135,740	\$83,292	\$39,561

PERF Net Pension Liability - Unaudited
BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of 2022	\$75,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	360
- Net Difference Between Projected and Actual Investment	9,750
- Change of Assumptions	(2,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(439)
Pension Expense/Income	16,986
Contributions	(16,585)
Total Activity in FY 2023	7,600
Net Pension Liability as of 2023	\$83,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$866,769 Proportionate Share: 0.0001379

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$425,767	\$486,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,958	\$0
Net Difference Between Projected and Actual	111,552	0
Change of Assumptions	26,540	0
Changes in Proportion and Differences Between	9,763	2,196
Total	\$157,813	\$2,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,583
Total	\$110,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,518

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,877
2025	10,693
2026	74,851
2027	15,196
2028	0
Thereafter	0
Total	\$155,617

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$793,158	\$486,695	\$231,165

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of 2022	\$425,767
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,396
- Net Difference Between Projected and Actual Investment	59,008
- Change of Assumptions	(12,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,429)
Pension Expense/Income	110,383
Contributions	(96,518)
Total Activity in FY 2023	60,928
Net Pension Liability as of 2023	\$486,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$824,189 Proportionate Share: 0.0001311

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$404,637	\$462,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,467	\$0
Net Difference Between Projected and Actual	106,051	0
Change of Assumptions	25,232	0
Changes in Proportion and Differences Between	12,423	13,827
Total	\$153,173	\$13,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,592)
Total	\$92,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,916

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$48,407
2025	5,284
2026	71,209
2027	14,446
2028	0
Thereafter	0
Total	\$139,346

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$754,047	\$462,696	\$219,766

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of 2022	\$404,637
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,281
- Net Difference Between Projected and Actual Investment	56,115
- Change of Assumptions	(12,262)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,504
Pension Expense/Income	92,337
Contributions	(91,916)
Total Activity in FY 2023	58,059
Net Pension Liability as of 2023	\$462,696

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1288000
 Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$3,835,828 Proportionate Share: 0.0006101

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,169,521	\$2,153,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,055	\$0
Net Difference Between Projected and Actual	493,530	0
Change of Assumptions	117,421	0
Changes in Proportion and Differences Between	117,429	137,573
Total	\$772,435	\$137,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,995
Total	\$505,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$429,603

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$258,539
2025	16,474
2026	292,626
2027	67,223
2028	0
Thereafter	0
Total	\$634,862

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,509,108	\$2,153,247	\$1,022,725

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of 2022	\$2,169,521
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,523
- Net Difference Between Projected and Actual Investment	225,788
- Change of Assumptions	(83,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(239,481)
Pension Expense/Income	505,110
Contributions	(429,603)
Total Activity in FY 2023	(16,274)
Net Pension Liability as of 2023	\$2,153,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$703,440 Proportionate Share: 0.0001119

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$373,729	\$394,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,080	\$0
Net Difference Between Projected and Actual	90,520	0
Change of Assumptions	21,536	0
Changes in Proportion and Differences Between	5,299	11,782
Total	\$125,435	\$11,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,051
Total	\$88,223

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,458

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,397
2025	4,015
2026	56,911
2027	12,330
2028	0
Thereafter	0
Total	\$113,653

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$643,614	\$394,932	\$187,581

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of 2022	\$373,729
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,442
- Net Difference Between Projected and Actual Investment	44,398
- Change of Assumptions	(13,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,307)
Pension Expense/Income	88,223
Contributions	(78,458)
Total Activity in FY 2023	21,203
Net Pension Liability as of 2023	\$394,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$3,944,169 Proportionate Share: 0.0006274

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,027,283	\$2,214,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,304	\$0
Net Difference Between Projected and Actual	507,525	0
Change of Assumptions	120,750	0
Changes in Proportion and Differences Between	73,032	28,037
Total	\$746,611	\$28,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$449,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,994
Total	\$500,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,297

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$267,833
2025	53,155
2026	328,458
2027	69,128
2028	0
Thereafter	0
Total	\$718,574

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,608,612	\$2,214,304	\$1,051,726

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of 2022	\$2,027,283
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,298
- Net Difference Between Projected and Actual Investment	257,337
- Change of Assumptions	(67,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,720)
Pension Expense/Income	500,504
Contributions	(440,297)
Total Activity in FY 2023	187,021
Net Pension Liability as of 2023	\$2,214,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$285,607 Proportionate Share: 0.0000454

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$205,630	\$160,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,278	\$0
Net Difference Between Projected and Actual	36,726	0
Change of Assumptions	8,738	0
Changes in Proportion and Differences Between	7,495	39,126
Total	\$56,237	\$39,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,528
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,698)
Total	\$20,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,061

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,382
2025	(9,324)
2026	15,051
2027	5,002
2028	0
Thereafter	0
Total	\$17,111

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$261,127	\$160,232	\$76,105

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of 2022	\$205,630
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(374)
- Net Difference Between Projected and Actual Investment	11,349
- Change of Assumptions	(10,316)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,826)
Pension Expense/Income	20,830
Contributions	(28,061)
Total Activity in FY 2023	(45,398)
Net Pension Liability as of 2023	\$160,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$219,187 Proportionate Share: 0.0000349

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$111,646	\$123,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,520	\$0
Net Difference Between Projected and Actual	28,232	0
Change of Assumptions	6,717	0
Changes in Proportion and Differences Between	3,709	934
Total	\$41,178	\$934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,905
Total	\$29,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,549

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,772
2025	2,192
2026	18,433
2027	3,847
2028	0
Thereafter	0
Total	\$40,244

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$200,734	\$123,174	\$58,504

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of 2022	\$111,646
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	538
- Net Difference Between Projected and Actual Investment	14,454
- Change of Assumptions	(3,628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,197)
Pension Expense/Income	29,910
Contributions	(24,549)
Total Activity in FY 2023	11,528
Net Pension Liability as of 2023	\$123,174

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$1,099,916 Proportionate Share: 0.0001750

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$566,744	\$617,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,637	\$0
Net Difference Between Projected and Actual	141,563	0
Change of Assumptions	33,681	0
Changes in Proportion and Differences Between	22,422	9,213
Total	\$210,303	\$9,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,618
Total	\$135,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,686

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,545
2025	16,197
2026	91,066
2027	19,282
2028	0
Thereafter	0
Total	\$201,090

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,006,546	\$617,633	\$293,357

PERF Net Pension Liability - Unaudited
OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of 2022	\$566,744
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,571
- Net Difference Between Projected and Actual Investment	71,621
- Change of Assumptions	(18,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,781)
Pension Expense/Income	135,999
Contributions	(120,686)
Total Activity in FY 2023	50,889
Net Pension Liability as of 2023	\$617,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1294000
 Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURNE

Wages: \$1,176,436 Proportionate Share: 0.0001871

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$603,013	\$660,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,510	\$0
Net Difference Between Projected and Actual	151,351	0
Change of Assumptions	36,010	0
Changes in Proportion and Differences Between	17,394	18,445
Total	\$218,265	\$18,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,278)
Total	\$121,773

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,760

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$65,307
2025	15,653
2026	98,245
2027	20,615
2028	0
Thereafter	0
Total	\$199,820

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,076,142	\$660,338	\$313,640

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of 2022	\$603,013
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,800
- Net Difference Between Projected and Actual Investment	76,933
- Change of Assumptions	(19,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,445
Pension Expense/Income	121,773
Contributions	(131,760)
Total Activity in FY 2023	57,325
Net Pension Liability as of 2023	\$660,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1295000
 Submission Unit Name: GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE - 1295000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1296000
 Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$321,058 Proportionate Share: 0.0000511

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$133,407	\$180,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,690	\$0
Net Difference Between Projected and Actual	41,336	0
Change of Assumptions	9,835	0
Changes in Proportion and Differences Between	16,779	225,938
Total	\$71,640	\$225,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(171,869)
Total	(\$135,258)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,958

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$135,706)
2025	(55,318)
2026	31,096
2027	5,630
2028	0
Thereafter	0
Total	(\$154,298)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$293,912	\$180,349	\$85,660

PERF Net Pension Liability - Unaudited
BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of 2022	\$133,407
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,320
- Net Difference Between Projected and Actual Investment	24,872
- Change of Assumptions	(2,526)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	194,492
Pension Expense/Income	(135,258)
Contributions	(35,958)
Total Activity in FY 2023	46,942
Net Pension Liability as of 2023	\$180,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1297000
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,617,760 Proportionate Share: 0.0002573

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$853,742	\$908,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,579	\$0
Net Difference Between Projected and Actual	208,138	0
Change of Assumptions	49,520	0
Changes in Proportion and Differences Between	4,535	63,640
Total	\$280,772	\$63,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,490)
Total	\$154,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,741

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$62,794
2025	(5,163)
2026	131,152
2027	28,349
2028	0
Thereafter	0
Total	\$217,132

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,479,911	\$908,098	\$431,318

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of 2022	\$853,742
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,416
- Net Difference Between Projected and Actual Investment	102,777
- Change of Assumptions	(29,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	637
Pension Expense/Income	154,856
Contributions	(177,741)
Total Activity in FY 2023	54,356
Net Pension Liability as of 2023	\$908,098

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$116,891 Proportionate Share: 0.0000186

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$61,500	\$65,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,343	\$0
Net Difference Between Projected and Actual	15,046	0
Change of Assumptions	3,580	0
Changes in Proportion and Differences Between	368	8,025
Total	\$20,337	\$8,025

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,758)
Total	\$6,568

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,342

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,056
2025	(857)
2026	9,064
2027	2,049
2028	0
Thereafter	0
Total	\$12,312

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,981	\$65,646	\$31,180

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of 2022	\$61,500
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251
- Net Difference Between Projected and Actual Investment	7,456
- Change of Assumptions	(2,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,332
Pension Expense/Income	6,568
Contributions	(10,342)
Total Activity in FY 2023	4,146
Net Pension Liability as of 2023	\$65,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$1,101,162 Proportionate Share: 0.0001752

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$546,874	\$618,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,651	\$0
Net Difference Between Projected and Actual	141,725	0
Change of Assumptions	33,719	0
Changes in Proportion and Differences Between	19,983	5,431
Total	\$208,078	\$5,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,268)
Total	\$115,257

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,635

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,979
2025	9,966
2026	93,400
2027	19,302
2028	0
Thereafter	0
Total	\$202,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,007,697	\$618,339	\$293,692

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of 2022	\$546,874
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,938
- Net Difference Between Projected and Actual Investment	74,235
- Change of Assumptions	(16,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,625
Pension Expense/Income	115,257
Contributions	(117,635)
Total Activity in FY 2023	71,465
Net Pension Liability as of 2023	\$618,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$2,140,888 Proportionate Share: 0.0003405

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,081,764	\$1,201,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,587	\$0
Net Difference Between Projected and Actual	275,442	0
Change of Assumptions	65,533	0
Changes in Proportion and Differences Between	25,490	17,028
Total	\$391,052	\$17,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,247
Total	\$246,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,278

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$126,482
2025	29,188
2026	180,837
2027	37,517
2028	0
Thereafter	0
Total	\$374,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,958,452	\$1,201,738	\$570,788

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of 2022	\$1,081,764
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,374
- Net Difference Between Projected and Actual Investment	141,941
- Change of Assumptions	(34,705)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	439
Pension Expense/Income	246,203
Contributions	(239,278)
Total Activity in FY 2023	119,974
Net Pension Liability as of 2023	\$1,201,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1301000
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$2,287,090 Proportionate Share: 0.0003638

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,263,425	\$1,283,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,270	\$0
Net Difference Between Projected and Actual	294,290	0
Change of Assumptions	70,018	0
Changes in Proportion and Differences Between	38,423	71,995
Total	\$429,001	\$71,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,807)
Total	\$256,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,001

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$130,580
2025	9,887
2026	176,452
2027	40,087
2028	0
Thereafter	0
Total	\$357,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,092,466	\$1,283,972	\$609,847

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of 2022	\$1,263,425
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,831
- Net Difference Between Projected and Actual Investment	138,370
- Change of Assumptions	(47,053)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,443)
Pension Expense/Income	256,843
Contributions	(244,001)
Total Activity in FY 2023	20,547
Net Pension Liability as of 2023	\$1,283,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1302000
 Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$1,808,544 Proportionate Share: 0.0002877

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$962,234	\$1,015,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,775	\$0
Net Difference Between Projected and Actual	232,730	0
Change of Assumptions	55,371	0
Changes in Proportion and Differences Between	16,406	44,400
Total	\$325,282	\$44,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,418)
Total	\$178,709

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,326

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$100,169
2025	2,948
2026	146,065
2027	31,700
2028	0
Thereafter	0
Total	\$280,882

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,654,762	\$1,015,389	\$482,278

PERF Net Pension Liability - Unaudited

COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of 2022	\$962,234
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,686
- Net Difference Between Projected and Actual Investment	113,980
- Change of Assumptions	(33,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,103)
Pension Expense/Income	178,709
Contributions	(201,326)
Total Activity in FY 2023	53,155
Net Pension Liability as of 2023	\$1,015,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$235,501 Proportionate Share: 0.0000375

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$144,130	\$132,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,708	\$0
Net Difference Between Projected and Actual	30,335	0
Change of Assumptions	7,217	0
Changes in Proportion and Differences Between	3,975	14,467
Total	\$44,235	\$14,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,585)
Total	\$20,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,376

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,463
2025	(2,336)
2026	16,509
2027	4,132
2028	0
Thereafter	0
Total	\$29,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$215,688	\$132,350	\$62,862

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of 2022	\$144,130
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148
- Net Difference Between Projected and Actual Investment	12,548
- Change of Assumptions	(6,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,243)
Pension Expense/Income	20,282
Contributions	(26,376)
Total Activity in FY 2023	(11,780)
Net Pension Liability as of 2023	\$132,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$2,072,815 Proportionate Share: 0.0003297

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$970,119	\$1,163,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,807	\$0
Net Difference Between Projected and Actual	266,705	0
Change of Assumptions	63,455	0
Changes in Proportion and Differences Between	47,567	5,538
Total	\$401,534	\$5,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,286
Total	\$258,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,760

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$138,544
2025	35,458
2026	185,667
2027	36,327
2028	0
Thereafter	0
Total	\$395,996

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,896,333	\$1,163,621	\$552,684

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of 2022	\$970,119
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,577
- Net Difference Between Projected and Actual Investment	146,982
- Change of Assumptions	(26,438)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,637
Pension Expense/Income	258,504
Contributions	(231,760)
Total Activity in FY 2023	193,502
Net Pension Liability as of 2023	\$1,163,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1305000
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$38,214 Proportionate Share: 0.0000061

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,815	\$21,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440	\$0
Net Difference Between Projected and Actual	4,934	0
Change of Assumptions	1,174	0
Changes in Proportion and Differences Between	152	957
Total	\$6,700	\$957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,824)
Total	\$2,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,280

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,935
2025	94
2026	3,043
2027	671
2028	0
Thereafter	0
Total	\$5,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,085	\$21,529	\$10,226

PERF Net Pension Liability - Unaudited

HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of 2022	\$20,815
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70
- Net Difference Between Projected and Actual Investment	2,365
- Change of Assumptions	(754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	767
Pension Expense/Income	2,546
Contributions	(4,280)
Total Activity in FY 2023	714
Net Pension Liability as of 2023	\$21,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$150,695 Proportionate Share: 0.0000240

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$62,130	\$84,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,733	\$0
Net Difference Between Projected and Actual	19,414	0
Change of Assumptions	4,619	0
Changes in Proportion and Differences Between	42,317	46,189
Total	\$68,083	\$46,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,932
Total	\$41,127

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,878

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,958
2025	(14,380)
2026	14,674
2027	2,642
2028	0
Thereafter	0
Total	\$21,894

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,041	\$84,704	\$40,232

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of 2022	\$62,130
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	629
- Net Difference Between Projected and Actual Investment	11,746
- Change of Assumptions	(1,138)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,912)
Pension Expense/Income	41,127
Contributions	(16,878)
Total Activity in FY 2023	22,574
Net Pension Liability as of 2023	\$84,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1307000
 Submission Unit Name: J.E.E.S.E SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

J.E.E.S.E SCHOOL CORPORATION - 1307000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$111,618 Proportionate Share: 0.0000178

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$62,761	\$62,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,285	\$0
Net Difference Between Projected and Actual	14,399	0
Change of Assumptions	3,426	0
Changes in Proportion and Differences Between	1,944	3,773
Total	\$21,054	\$3,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,574
Total	\$15,327

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,502

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,695
2025	22
2026	8,604
2027	1,960
2028	0
Thereafter	0
Total	\$17,281

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,380	\$62,822	\$29,839

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of 2022	\$62,761
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171
- Net Difference Between Projected and Actual Investment	6,654
- Change of Assumptions	(2,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,199)
Pension Expense/Income	15,327
Contributions	(12,502)
Total Activity in FY 2023	61
Net Pension Liability as of 2023	\$62,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,689,909 Proportionate Share: 0.0004279

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,273,517	\$1,510,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,898	\$0
Net Difference Between Projected and Actual	346,142	0
Change of Assumptions	82,354	0
Changes in Proportion and Differences Between	68,231	925
Total	\$527,625	\$925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$306,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,590
Total	\$340,165

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$301,261

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$194,416
2025	46,060
2026	239,077
2027	47,147
2028	0
Thereafter	0
Total	\$526,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,461,150	\$1,510,202	\$717,299

PERF Net Pension Liability - Unaudited
FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of 2022	\$1,273,517
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,279
- Net Difference Between Projected and Actual Investment	188,976
- Change of Assumptions	(35,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,179
Pension Expense/Income	340,165
Contributions	(301,261)
Total Activity in FY 2023	236,685
Net Pension Liability as of 2023	\$1,510,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$1,055,583 Proportionate Share: 0.0001679

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$590,713	\$592,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,124	\$0
Net Difference Between Projected and Actual	135,820	0
Change of Assumptions	32,314	0
Changes in Proportion and Differences Between	12,290	42,143
Total	\$192,548	\$42,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,266
Total	\$130,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,228

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,645
2025	(4,135)
2026	81,395
2027	18,500
2028	0
Thereafter	0
Total	\$150,405

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$965,709	\$592,575	\$281,455

PERF Net Pension Liability - Unaudited
PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of 2022	\$590,713
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,633
- Net Difference Between Projected and Actual Investment	62,920
- Change of Assumptions	(22,422)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,601)
Pension Expense/Income	130,560
Contributions	(118,228)
Total Activity in FY 2023	1,862
Net Pension Liability as of 2023	\$592,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$11,160,028 Proportionate Share: 0.0017751

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,557,052	\$6,264,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,178	\$0
Net Difference Between Projected and Actual	1,435,937	0
Change of Assumptions	341,639	0
Changes in Proportion and Differences Between	172,441	54,058
Total	\$2,078,195	\$54,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,271,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,078
Total	\$1,272,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,241,331

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$698,991
2025	176,651
2026	952,910
2027	195,585
2028	0
Thereafter	0
Total	\$2,024,137

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,209,831	\$6,264,921	\$2,975,643

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of 2022	\$5,557,052
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,482
- Net Difference Between Projected and Actual Investment	750,138
- Change of Assumptions	(173,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,992
Pension Expense/Income	1,272,875
Contributions	(1,241,331)
Total Activity in FY 2023	707,869
Net Pension Liability as of 2023	\$6,264,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1312001
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$168,406 Proportionate Share: 0.0000268

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,477	\$94,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,935	\$0
Net Difference Between Projected and Actual	21,679	0
Change of Assumptions	5,158	0
Changes in Proportion and Differences Between	9,162	3,303
Total	\$37,934	\$3,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	798
Total	\$19,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,861

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,346
2025	5,322
2026	15,012
2027	2,951
2028	0
Thereafter	0
Total	\$34,631

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$154,145	\$94,586	\$44,925

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of 2022	\$79,477
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	523
- Net Difference Between Projected and Actual Investment	11,871
- Change of Assumptions	(2,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,784
Pension Expense/Income	19,999
Contributions	(18,861)
Total Activity in FY 2023	15,109
Net Pension Liability as of 2023	\$94,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$5,440,223 Proportionate Share: 0.0008653

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,781,364	\$3,053,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,482	\$0
Net Difference Between Projected and Actual	699,970	0
Change of Assumptions	166,537	0
Changes in Proportion and Differences Between	35,186	42,456
Total	\$964,175	\$42,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$619,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,502)
Total	\$584,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$609,306

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$316,147
2025	54,863
2026	455,368
2027	95,341
2028	0
Thereafter	0
Total	\$921,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,976,940	\$3,053,933	\$1,450,523

PERF Net Pension Liability - Unaudited

WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of 2022	\$2,781,364
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,084
- Net Difference Between Projected and Actual Investment	356,720
- Change of Assumptions	(91,189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,805
Pension Expense/Income	584,455
Contributions	(609,306)
Total Activity in FY 2023	272,569
Net Pension Liability as of 2023	\$3,053,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$4,450,798 Proportionate Share: 0.0007079

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,319,959	\$2,498,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,117	\$0
Net Difference Between Projected and Actual	572,644	0
Change of Assumptions	136,244	0
Changes in Proportion and Differences Between	14,389	63,216
Total	\$774,394	\$63,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$507,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,645)
Total	\$459,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$493,551

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$239,988
2025	27,608
2026	365,583
2027	77,999
2028	0
Thereafter	0
Total	\$711,178

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,071,624	\$2,498,416	\$1,186,670

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of 2022	\$2,319,959
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,913
- Net Difference Between Projected and Actual Investment	286,337
- Change of Assumptions	(78,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,055)
Pension Expense/Income	459,540
Contributions	(493,551)
Total Activity in FY 2023	178,457
Net Pension Liability as of 2023	\$2,498,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1316000
 Submission Unit Name: RENSSELAER CENTRAL SCHOOL CORPORATION

Wages: \$1,060,971 Proportionate Share: 0.0001688

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$568,951	\$595,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,189	\$0
Net Difference Between Projected and Actual	136,548	0
Change of Assumptions	32,488	0
Changes in Proportion and Differences Between	13,686	20,649
Total	\$194,911	\$20,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(958)
Total	\$119,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,829

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$63,335
2025	7,099
2026	85,229
2027	18,599
2028	0
Thereafter	0
Total	\$174,262

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$970,886	\$595,752	\$282,963

PERF Net Pension Liability - Unaudited
RENSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of 2022	\$568,951
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,084
- Net Difference Between Projected and Actual Investment	66,333
- Change of Assumptions	(20,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,536)
Pension Expense/Income	119,981
Contributions	(118,829)
Total Activity in FY 2023	26,801
Net Pension Liability as of 2023	\$595,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$297,218 Proportionate Share: 0.0000473

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$153,592	\$166,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,415	\$0
Net Difference Between Projected and Actual	38,263	0
Change of Assumptions	9,103	0
Changes in Proportion and Differences Between	14,578	2,519
Total	\$65,359	\$2,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,889
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,155
Total	\$43,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,287

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,805
2025	6,147
2026	24,677
2027	5,211
2028	0
Thereafter	0
Total	\$62,840

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$272,055	\$166,937	\$79,290

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of 2022	\$153,592
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	687
- Net Difference Between Projected and Actual Investment	19,308
- Change of Assumptions	(5,129)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,278)
Pension Expense/Income	43,044
Contributions	(33,287)
Total Activity in FY 2023	13,345
Net Pension Liability as of 2023	\$166,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$563,445 Proportionate Share: 0.0000896

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$261,137	\$316,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,470	\$0
Net Difference Between Projected and Actual	72,480	0
Change of Assumptions	17,245	0
Changes in Proportion and Differences Between	48,250	22,800
Total	\$144,445	\$22,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,867
Total	\$76,062

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,071

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,605
2025	20,094
2026	47,073
2027	9,873
2028	0
Thereafter	0
Total	\$121,645

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$515,352	\$316,228	\$150,199

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of 2022	\$261,137
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,832
- Net Difference Between Projected and Actual Investment	40,253
- Change of Assumptions	(6,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,032)
Pension Expense/Income	76,062
Contributions	(42,071)
Total Activity in FY 2023	55,091
Net Pension Liability as of 2023	\$316,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$170,324 Proportionate Share: 0.0000271

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$108,807	\$95,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,957	\$0
Net Difference Between Projected and Actual	21,922	0
Change of Assumptions	5,216	0
Changes in Proportion and Differences Between	823	18,409
Total	\$29,918	\$18,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,115)
Total	\$11,301

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,076

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,346
2025	(5,124)
2026	11,301
2027	2,986
2028	0
Thereafter	0
Total	\$11,509

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,871	\$95,645	\$45,428

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of 2022	\$108,807
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25
- Net Difference Between Projected and Actual Investment	8,494
- Change of Assumptions	(4,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,040)
Pension Expense/Income	11,301
Contributions	(19,076)
Total Activity in FY 2023	(13,162)
Net Pension Liability as of 2023	\$95,645

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$407,916 Proportionate Share: 0.0000649

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$163,053	\$229,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,686	\$0
Net Difference Between Projected and Actual	52,500	0
Change of Assumptions	12,491	0
Changes in Proportion and Differences Between	25,506	5,235
Total	\$95,183	\$5,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,125
Total	\$68,624

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,687

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,320
2025	11,108
2026	40,368
2027	7,152
2028	0
Thereafter	0
Total	\$89,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$373,285	\$229,054	\$108,793

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of 2022	\$163,053
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,790
- Net Difference Between Projected and Actual Investment	32,378
- Change of Assumptions	(2,618)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,514
Pension Expense/Income	68,624
Contributions	(45,687)
Total Activity in FY 2023	66,001
Net Pension Liability as of 2023	\$229,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1322000
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,867,284 Proportionate Share: 0.0002970

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$970,119	\$1,048,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,446	\$0
Net Difference Between Projected and Actual	240,253	0
Change of Assumptions	57,161	0
Changes in Proportion and Differences Between	22,362	19,113
Total	\$341,222	\$19,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,768
Total	\$216,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,134

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$119,738
2025	15,459
2026	154,188
2027	32,724
2028	0
Thereafter	0
Total	\$322,109

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,708,253	\$1,048,212	\$497,868

PERF Net Pension Liability - Unaudited
NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of 2022	\$970,119
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,216
- Net Difference Between Projected and Actual Investment	120,530
- Change of Assumptions	(32,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,345)
Pension Expense/Income	216,558
Contributions	(209,134)
Total Activity in FY 2023	78,093
Net Pension Liability as of 2023	\$1,048,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1323000
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$7,783,474 Proportionate Share: 0.0012380

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,906,652	\$4,369,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,395	\$0
Net Difference Between Projected and Actual	1,001,459	0
Change of Assumptions	238,267	0
Changes in Proportion and Differences Between	130,443	46,402
Total	\$1,459,564	\$46,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$886,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,978
Total	\$919,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$871,749

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$487,781
2025	127,553
2026	661,422
2027	136,406
2028	0
Thereafter	0
Total	\$1,413,162

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,120,596	\$4,369,315	\$2,075,289

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of 2022	\$3,906,652
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,011
- Net Difference Between Projected and Actual Investment	519,337
- Change of Assumptions	(123,729)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,168)
Pension Expense/Income	919,961
Contributions	(871,749)
Total Activity in FY 2023	462,663
Net Pension Liability as of 2023	\$4,369,315

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1324000
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,335,120 Proportionate Share: 0.0002124

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$636,759	\$749,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,337	\$0
Net Difference Between Projected and Actual	171,817	0
Change of Assumptions	40,879	0
Changes in Proportion and Differences Between	55,741	4,287
Total	\$283,774	\$4,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,709
Total	\$164,886

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,534

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$102,821
2025	35,220
2026	118,043
2027	23,403
2028	0
Thereafter	0
Total	\$279,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,221,660	\$749,631	\$356,051

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of 2022	\$636,759
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,028
- Net Difference Between Projected and Actual Investment	93,234
- Change of Assumptions	(18,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,382
Pension Expense/Income	164,886
Contributions	(149,534)
Total Activity in FY 2023	112,872
Net Pension Liability as of 2023	\$749,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1325000
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$3,161,074 Proportionate Share: 0.0005028

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,550,424	\$1,774,549

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,307	\$0
Net Difference Between Projected and Actual	406,732	0
Change of Assumptions	96,770	0
Changes in Proportion and Differences Between	32,728	25,845
Total	\$572,537	\$25,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,263)
Total	\$348,975

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353,110

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$179,936
2025	37,953
2026	273,403
2027	55,400
2028	0
Thereafter	0
Total	\$546,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,891,951	\$1,774,549	\$842,856

PERF Net Pension Liability - Unaudited
SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of 2022	\$1,550,424
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,770
- Net Difference Between Projected and Actual Investment	215,393
- Change of Assumptions	(46,895)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,992
Pension Expense/Income	348,975
Contributions	(353,110)
Total Activity in FY 2023	224,125
Net Pension Liability as of 2023	\$1,774,549

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$553,613 Proportionate Share: 0.0000881

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$292,360	\$310,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,362	\$0
Net Difference Between Projected and Actual	71,267	0
Change of Assumptions	16,956	0
Changes in Proportion and Differences Between	2,505	16,569
Total	\$97,090	\$16,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,992)
Total	\$53,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,005

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$24,673
2025	1,036
2026	45,104
2027	9,708
2028	0
Thereafter	0
Total	\$80,521

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$506,724	\$310,934	\$147,684

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of 2022	\$292,360
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,170
- Net Difference Between Projected and Actual Investment	35,187
- Change of Assumptions	(10,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,228
Pension Expense/Income	53,129
Contributions	(62,005)
Total Activity in FY 2023	18,574
Net Pension Liability as of 2023	\$310,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1327000
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,292,443 Proportionate Share: 0.0006828

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,156,275	\$2,409,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,304	\$0
Net Difference Between Projected and Actual	552,339	0
Change of Assumptions	131,413	0
Changes in Proportion and Differences Between	53,158	4,011
Total	\$786,214	\$4,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$489,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	104,048
Total	\$593,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$472,642

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$286,092
2025	57,755
2026	363,124
2027	75,232
2028	0
Thereafter	0
Total	\$782,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,927,256	\$2,409,829	\$1,144,594

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of 2022	\$2,156,275
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,008
- Net Difference Between Projected and Actual Investment	286,232
- Change of Assumptions	(68,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,903)
Pension Expense/Income	593,250
Contributions	(472,642)
Total Activity in FY 2023	253,554
Net Pension Liability as of 2023	\$2,409,829

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1328000
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

ROCKVILLE COMMUNITY SCHOOLS - 1328000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$261,724 Proportionate Share: 0.0000416

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$117,638	\$146,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,004	\$0
Net Difference Between Projected and Actual	33,652	0
Change of Assumptions	8,006	0
Changes in Proportion and Differences Between	10,215	8,028
Total	\$54,877	\$8,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,157)
Total	\$25,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,313

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,645
2025	2,531
2026	24,091
2027	4,582
2028	0
Thereafter	0
Total	\$46,849

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$239,270	\$146,820	\$69,735

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of 2022	\$117,638
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	914
- Net Difference Between Projected and Actual Investment	19,134
- Change of Assumptions	(2,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,693
Pension Expense/Income	25,648
Contributions	(29,313)
Total Activity in FY 2023	29,182
Net Pension Liability as of 2023	\$146,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1332000
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$420,264 Proportionate Share: 0.0000668

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$250,099	\$235,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,824	\$0
Net Difference Between Projected and Actual	54,037	0
Change of Assumptions	12,856	0
Changes in Proportion and Differences Between	2,004	45,319
Total	\$73,721	\$45,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,068)
Total	\$22,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,070

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,759
2025	(13,050)
2026	30,332
2027	7,361
2028	0
Thereafter	0
Total	\$28,402

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$384,213	\$235,760	\$111,978

PERF Net Pension Liability - Unaudited
CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of 2022	\$250,099
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	382
- Net Difference Between Projected and Actual Investment	23,172
- Change of Assumptions	(10,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,296)
Pension Expense/Income	22,792
Contributions	(47,070)
Total Activity in FY 2023	(14,339)
Net Pension Liability as of 2023	\$235,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$583,434 Proportionate Share: 0.0000928

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$304,029	\$327,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,701	\$0
Net Difference Between Projected and Actual	75,069	0
Change of Assumptions	17,860	0
Changes in Proportion and Differences Between	16,349	9,138
Total	\$115,979	\$9,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,488
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,616
Total	\$72,104

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,345

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$38,580
2025	9,985
2026	48,051
2027	10,225
2028	0
Thereafter	0
Total	\$106,841

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$533,757	\$327,522	\$155,563

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of 2022	\$304,029
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,301
- Net Difference Between Projected and Actual Investment	37,549
- Change of Assumptions	(10,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,804)
Pension Expense/Income	72,104
Contributions	(65,345)
Total Activity in FY 2023	23,493
Net Pension Liability as of 2023	\$327,522

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1334000
 Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$24,566 Proportionate Share: 0.0000039

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,246	\$13,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$282	\$0
Net Difference Between Projected and Actual	3,155	0
Change of Assumptions	751	0
Changes in Proportion and Differences Between	112	656
Total	\$4,300	\$656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(311)
Total	\$2,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,751

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,228
2025	26
2026	1,958
2027	432
2028	0
Thereafter	0
Total	\$3,644

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,432	\$13,764	\$6,538

PERF Net Pension Liability - Unaudited
NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of 2022	\$13,246
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46
- Net Difference Between Projected and Actual Investment	1,520
- Change of Assumptions	(476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(304)
Pension Expense/Income	2,483
Contributions	(2,751)
Total Activity in FY 2023	518
Net Pension Liability as of 2023	\$13,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$2,258,618 Proportionate Share: 0.0003593

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,165,972	\$1,268,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,945	\$0
Net Difference Between Projected and Actual	290,650	0
Change of Assumptions	69,151	0
Changes in Proportion and Differences Between	87,474	19,248
Total	\$473,220	\$19,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$257,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,758
Total	\$326,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,559

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$194,779
2025	32,466
2026	187,139
2027	39,588
2028	0
Thereafter	0
Total	\$453,972

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,066,583	\$1,268,090	\$602,303

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of 2022	\$1,165,972
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,236
- Net Difference Between Projected and Actual Investment	146,757
- Change of Assumptions	(38,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,610)
Pension Expense/Income	326,184
Contributions	(250,559)
Total Activity in FY 2023	102,118
Net Pension Liability as of 2023	\$1,268,090

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1336000
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$789,652 Proportionate Share: 0.0001256

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$444,690	\$443,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,069	\$0
Net Difference Between Projected and Actual	101,602	0
Change of Assumptions	24,173	0
Changes in Proportion and Differences Between	48,218	27,201
Total	\$183,062	\$27,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,802
Total	\$104,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,441

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,594
2025	14,921
2026	60,507
2027	13,839
2028	0
Thereafter	0
Total	\$155,861

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$722,413	\$443,284	\$210,546

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of 2022	\$444,690
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,171
- Net Difference Between Projected and Actual Investment	46,723
- Change of Assumptions	(17,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,616)
Pension Expense/Income	104,790
Contributions	(88,441)
Total Activity in FY 2023	(1,406)
Net Pension Liability as of 2023	\$443,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$599,633 Proportionate Share: 0.0000954

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$298,983	\$336,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,889	\$0
Net Difference Between Projected and Actual	77,172	0
Change of Assumptions	18,361	0
Changes in Proportion and Differences Between	11,106	18,674
Total	\$113,528	\$18,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(260)
Total	\$68,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,159

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$33,755
2025	(659)
2026	51,246
2027	10,512
2028	0
Thereafter	0
Total	\$94,854

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$548,712	\$336,698	\$159,921

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of 2022	\$298,983
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,579
- Net Difference Between Projected and Actual Investment	40,274
- Change of Assumptions	(9,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,273
Pension Expense/Income	68,091
Contributions	(67,159)
Total Activity in FY 2023	37,715
Net Pension Liability as of 2023	\$336,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$214,164 Proportionate Share: 0.0000341

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$81,369	\$120,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,462	\$0
Net Difference Between Projected and Actual	27,585	0
Change of Assumptions	6,563	0
Changes in Proportion and Differences Between	21,378	5,314
Total	\$57,988	\$5,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,454
Total	\$26,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,986

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,470
2025	5,654
2026	21,792
2027	3,758
2028	0
Thereafter	0
Total	\$52,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,133	\$120,350	\$57,163

PERF Net Pension Liability - Unaudited
CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of 2022	\$81,369
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,016
- Net Difference Between Projected and Actual Investment	17,543
- Change of Assumptions	(977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,500
Pension Expense/Income	26,885
Contributions	(23,986)
Total Activity in FY 2023	38,981
Net Pension Liability as of 2023	\$120,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$86,228 Proportionate Share: 0.0000137

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$41,946	\$48,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$989	\$0
Net Difference Between Projected and Actual	11,082	0
Change of Assumptions	2,637	0
Changes in Proportion and Differences Between	1,094	7,303
Total	\$15,802	\$7,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,488)
Total	\$5,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,658

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$531
2025	(1,036)
2026	7,496
2027	1,508
2028	0
Thereafter	0
Total	\$8,499

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$78,798	\$48,352	\$22,966

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of 2022	\$41,946
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	244
- Net Difference Between Projected and Actual Investment	5,905
- Change of Assumptions	(1,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,836
Pension Expense/Income	5,328
Contributions	(9,658)
Total Activity in FY 2023	6,406
Net Pension Liability as of 2023	\$48,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$860,019 Proportionate Share: 0.0001368

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$428,606	\$482,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,878	\$0
Net Difference Between Projected and Actual	110,662	0
Change of Assumptions	26,329	0
Changes in Proportion and Differences Between	13,001	215
Total	\$159,870	\$215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,917
Total	\$104,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,231

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$57,700
2025	13,390
2026	73,492
2027	15,073
2028	0
Thereafter	0
Total	\$159,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$786,832	\$482,813	\$229,321

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of 2022	\$428,606
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,266
- Net Difference Between Projected and Actual Investment	57,768
- Change of Assumptions	(13,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,138)
Pension Expense/Income	104,929
Contributions	(96,231)
Total Activity in FY 2023	54,207
Net Pension Liability as of 2023	\$482,813

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$1,032,137 Proportionate Share: 0.0001642

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$517,544	\$579,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,857	\$0
Net Difference Between Projected and Actual	132,827	0
Change of Assumptions	31,602	0
Changes in Proportion and Differences Between	17,248	259
Total	\$193,534	\$259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,904
Total	\$127,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,674

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$71,173
2025	16,369
2026	87,642
2027	18,091
2028	0
Thereafter	0
Total	\$193,275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$944,428	\$579,517	\$275,252

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of 2022	\$517,544
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,665
- Net Difference Between Projected and Actual Investment	68,957
- Change of Assumptions	(16,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,168)
Pension Expense/Income	127,548
Contributions	(114,674)
Total Activity in FY 2023	61,973
Net Pension Liability as of 2023	\$579,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$214,919 Proportionate Share: 0.0000342

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$142,553	\$120,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,470	\$0
Net Difference Between Projected and Actual	27,666	0
Change of Assumptions	6,582	0
Changes in Proportion and Differences Between	17,453	19,355
Total	\$54,171	\$19,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,269
Total	\$28,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,071

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,557
2025	1,945
2026	13,545
2027	3,769
2028	0
Thereafter	0
Total	\$34,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,708	\$120,703	\$57,330

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of 2022	\$142,553
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62)
- Net Difference Between Projected and Actual Investment	10,073
- Change of Assumptions	(6,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,935)
Pension Expense/Income	28,772
Contributions	(24,071)
Total Activity in FY 2023	(21,850)
Net Pension Liability as of 2023	\$120,703

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,629,996 Proportionate Share: 0.0004183

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,295,594	\$1,476,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,205	\$0
Net Difference Between Projected and Actual	338,377	0
Change of Assumptions	80,507	0
Changes in Proportion and Differences Between	23,472	3,244
Total	\$472,561	\$3,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,124
Total	\$318,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,758

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,375
2025	30,783
2026	225,068
2027	46,091
2028	0
Thereafter	0
Total	\$469,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,405,933	\$1,476,320	\$701,206

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of 2022	\$1,295,594
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,194
- Net Difference Between Projected and Actual Investment	178,487
- Change of Assumptions	(39,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	527
Pension Expense/Income	318,821
Contributions	(284,758)
Total Activity in FY 2023	180,726
Net Pension Liability as of 2023	\$1,476,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$655,323 Proportionate Share: 0.0001042

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$350,075	\$367,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,524	\$0
Net Difference Between Projected and Actual	84,291	0
Change of Assumptions	20,054	0
Changes in Proportion and Differences Between	5,211	20,711
Total	\$117,080	\$20,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,812)
Total	\$56,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,396

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$28,276
2025	3,837
2026	52,774
2027	11,482
2028	0
Thereafter	0
Total	\$96,369

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$599,326	\$367,757	\$174,673

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of 2022	\$350,075
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,306
- Net Difference Between Projected and Actual Investment	41,088
- Change of Assumptions	(12,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,225
Pension Expense/Income	56,844
Contributions	(73,396)
Total Activity in FY 2023	17,682
Net Pension Liability as of 2023	\$367,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1345000
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$9,517,808 Proportionate Share: 0.0015139

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,922,501	\$5,343,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,317	\$0
Net Difference Between Projected and Actual	1,224,644	0
Change of Assumptions	291,368	0
Changes in Proportion and Differences Between	61,957	87,047
Total	\$1,687,286	\$87,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,084,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,470
Total	\$1,120,126

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,057,890

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$566,384
2025	79,484
2026	787,564
2027	166,807
2028	0
Thereafter	0
Total	\$1,600,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,707,488	\$5,343,059	\$2,537,787

PERF Net Pension Liability - Unaudited

PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of 2022	\$4,922,501
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,891
- Net Difference Between Projected and Actual Investment	617,155
- Change of Assumptions	(164,759)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115,965)
Pension Expense/Income	1,120,126
Contributions	(1,057,890)
Total Activity in FY 2023	420,558
Net Pension Liability as of 2023	\$5,343,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$424,950 Proportionate Share: 0.0000676

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$237,484	\$238,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,881	\$0
Net Difference Between Projected and Actual	54,684	0
Change of Assumptions	13,010	0
Changes in Proportion and Differences Between	16,402	15,432
Total	\$88,977	\$15,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,940
Total	\$59,373

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,594

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,470
2025	5,807
2026	32,820
2027	7,448
2028	0
Thereafter	0
Total	\$73,545

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,814	\$238,583	\$113,319

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of 2022	\$237,484
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	663
- Net Difference Between Projected and Actual Investment	25,376
- Change of Assumptions	(8,996)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,723)
Pension Expense/Income	59,373
Contributions	(47,594)
Total Activity in FY 2023	1,099
Net Pension Liability as of 2023	\$238,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$221,555 Proportionate Share: 0.0000352

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$118,584	\$124,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,542	\$0
Net Difference Between Projected and Actual	28,474	0
Change of Assumptions	6,775	0
Changes in Proportion and Differences Between	1,520	5,070
Total	\$39,311	\$5,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,799)
Total	\$21,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,814

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,450
2025	1,127
2026	17,786
2027	3,878
2028	0
Thereafter	0
Total	\$34,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$202,460	\$124,233	\$59,007

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of 2022	\$118,584
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	436
- Net Difference Between Projected and Actual Investment	13,839
- Change of Assumptions	(4,214)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,019)
Pension Expense/Income	21,421
Contributions	(24,814)
Total Activity in FY 2023	5,649
Net Pension Liability as of 2023	\$124,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1348000
 Submission Unit Name: PARKE COUNTY

Wages: \$3,954,342 Proportionate Share: 0.0006290

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,004,891	\$2,219,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,419	\$0
Net Difference Between Projected and Actual	508,819	0
Change of Assumptions	121,058	0
Changes in Proportion and Differences Between	25,739	27,536
Total	\$701,035	\$27,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$450,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,625
Total	\$462,281

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,881

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$236,937
2025	33,939
2026	333,318
2027	69,305
2028	0
Thereafter	0
Total	\$673,499

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,617,815	\$2,219,951	\$1,054,408

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of 2022	\$2,004,891
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,811
- Net Difference Between Projected and Actual Investment	261,394
- Change of Assumptions	(64,718)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,827)
Pension Expense/Income	462,281
Contributions	(442,881)
Total Activity in FY 2023	215,060
Net Pension Liability as of 2023	\$2,219,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$25,424,087 Proportionate Share: 0.0040440

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,882,773	\$14,272,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$292,013	\$0
Net Difference Between Projected and Actual	3,271,325	0
Change of Assumptions	778,315	0
Changes in Proportion and Differences Between	145,627	186,829
Total	\$4,487,280	\$186,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,897,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(211,874)
Total	\$2,685,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,847,494

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,438,080
2025	272,815
2026	2,143,976
2027	445,580
2028	0
Thereafter	0
Total	\$4,300,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,259,847	\$14,272,627	\$6,779,054

PERF Net Pension Liability - Unaudited
HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of 2022	\$12,882,773
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,209
- Net Difference Between Projected and Actual Investment	1,681,454
- Change of Assumptions	(415,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222,599
Pension Expense/Income	2,685,510
Contributions	(2,847,494)
Total Activity in FY 2023	1,389,854
Net Pension Liability as of 2023	\$14,272,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$2,241,211 Proportionate Share: 0.0003565

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,057,480	\$1,258,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,743	\$0
Net Difference Between Projected and Actual	288,385	0
Change of Assumptions	68,613	0
Changes in Proportion and Differences Between	123,539	561
Total	\$506,280	\$561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,653
Total	\$335,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,016

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$202,502
2025	64,263
2026	199,674
2027	39,280
2028	0
Thereafter	0
Total	\$505,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,050,479	\$1,258,208	\$597,609

PERF Net Pension Liability - Unaudited
COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of 2022	\$1,057,480
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,962
- Net Difference Between Projected and Actual Investment	157,881
- Change of Assumptions	(29,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,798)
Pension Expense/Income	335,073
Contributions	(251,016)
Total Activity in FY 2023	200,728
Net Pension Liability as of 2023	\$1,258,208

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$718,923 Proportionate Share: 0.0001144

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$397,383	\$403,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,261	\$0
Net Difference Between Projected and Actual	92,542	0
Change of Assumptions	22,018	0
Changes in Proportion and Differences Between	1,379	25,176
Total	\$124,200	\$25,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,964
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,412)
Total	\$73,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,579

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$33,468
2025	(2,322)
2026	55,272
2027	12,606
2028	0
Thereafter	0
Total	\$99,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$657,994	\$403,756	\$191,771

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of 2022	\$397,383
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,203
- Net Difference Between Projected and Actual Investment	43,501
- Change of Assumptions	(14,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,499)
Pension Expense/Income	73,552
Contributions	(75,579)
Total Activity in FY 2023	6,373
Net Pension Liability as of 2023	\$403,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$5,320,342 Proportionate Share: 0.0008463

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,703,149	\$2,986,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,110	\$0
Net Difference Between Projected and Actual	684,600	0
Change of Assumptions	162,880	0
Changes in Proportion and Differences Between	34,384	31,719
Total	\$942,974	\$31,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$606,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,649)
Total	\$587,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,573

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$313,253
2025	57,287
2026	447,468
2027	93,247
2028	0
Thereafter	0
Total	\$911,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,867,658	\$2,986,875	\$1,418,673

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of 2022	\$2,703,149
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,100
- Net Difference Between Projected and Actual Investment	351,003
- Change of Assumptions	(87,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,099
Pension Expense/Income	587,695
Contributions	(594,573)
Total Activity in FY 2023	283,726
Net Pension Liability as of 2023	\$2,986,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$1,091,156 Proportionate Share: 0.0001736

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$612,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,535	\$0
Net Difference Between Projected and Actual	140,431	0
Change of Assumptions	33,411	0
Changes in Proportion and Differences Between	304,554	33,364
Total	\$490,931	\$33,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,378
Specific Liabilities of Individual Employers	\$27,337
Net Amortization of Deferred Amounts from Changes in	102,337
Total	\$254,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,927

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,247
2025	112,721
2026	158,472
2027	19,127
2028	0
Thereafter	0
Total	\$457,567

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$998,494	\$612,692	\$291,010

PERF Net Pension Liability - Unaudited
GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,535
- Net Difference Between Projected and Actual Investment	140,431
- Change of Assumptions	33,411
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271,190
Pension Expense/Income	254,052
Contributions	(98,927)
Total Activity in FY 2023	612,692
Net Pension Liability as of 2023	\$612,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1354000
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,300 Proportionate Share: 0.0000008

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,838	\$2,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58	\$0
Net Difference Between Projected and Actual	647	0
Change of Assumptions	154	0
Changes in Proportion and Differences Between	53	304
Total	\$912	\$304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(126)
Total	\$447

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$177
2025	(49)
2026	391
2027	89
2028	0
Thereafter	0
Total	\$608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,601	\$2,823	\$1,341

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of 2022	\$2,838
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8
- Net Difference Between Projected and Actual Investment	297
- Change of Assumptions	(109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64)
Pension Expense/Income	447
Contributions	(594)
Total Activity in FY 2023	(15)
Net Pension Liability as of 2023	\$2,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$1,067,532 Proportionate Share: 0.0001698

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$435,229	\$599,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,261	\$0
Net Difference Between Projected and Actual	137,357	0
Change of Assumptions	32,680	0
Changes in Proportion and Differences Between	60,290	19,501
Total	\$242,588	\$19,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,416
Total	\$129,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,563

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$73,687
2025	26,247
2026	104,444
2027	18,709
2028	0
Thereafter	0
Total	\$223,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$976,638	\$599,281	\$284,640

PERF Net Pension Liability - Unaudited
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of 2022	\$435,229
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,531
- Net Difference Between Projected and Actual Investment	83,645
- Change of Assumptions	(7,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,016
Pension Expense/Income	129,072
Contributions	(119,563)
Total Activity in FY 2023	164,052
Net Pension Liability as of 2023	\$599,281

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$952,211 Proportionate Share: 0.0001515

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$502,721	\$534,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,940	\$0
Net Difference Between Projected and Actual	122,553	0
Change of Assumptions	29,158	0
Changes in Proportion and Differences Between	13,020	14,121
Total	\$175,671	\$14,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,726
Total	\$115,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,648

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,975
2025	8,307
2026	77,575
2027	16,693
2028	0
Thereafter	0
Total	\$161,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$871,382	\$534,694	\$253,963

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of 2022	\$502,721
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,012
- Net Difference Between Projected and Actual Investment	60,512
- Change of Assumptions	(17,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,748)
Pension Expense/Income	115,270
Contributions	(106,648)
Total Activity in FY 2023	31,973
Net Pension Liability as of 2023	\$534,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$28,925 Proportionate Share: 0.0000046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,138	\$16,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$332	\$0
Net Difference Between Projected and Actual	3,721	0
Change of Assumptions	885	0
Changes in Proportion and Differences Between	0	5,133
Total	\$4,938	\$5,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,347)
Total	(\$51)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,042)
2025	(1,455)
2026	1,796
2027	506
2028	0
Thereafter	0
Total	(\$195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,458	\$16,235	\$7,711

PERF Net Pension Liability - Unaudited
BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of 2022	\$15,138
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64
- Net Difference Between Projected and Actual Investment	1,853
- Change of Assumptions	(517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(252)
Pension Expense/Income	(51)
Contributions	0
Total Activity in FY 2023	1,097
Net Pension Liability as of 2023	\$16,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1358000
 Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$613,500 Proportionate Share: 0.0000976

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$316,014	\$344,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,048	\$0
Net Difference Between Projected and Actual	78,952	0
Change of Assumptions	18,784	0
Changes in Proportion and Differences Between	2,712	5,166
Total	\$107,496	\$5,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,578)
Total	\$63,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,142

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,438
2025	5,195
2026	50,943
2027	10,754
2028	0
Thereafter	0
Total	\$102,330

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$561,365	\$344,463	\$163,609

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of 2022	\$316,014
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,436
- Net Difference Between Projected and Actual Investment	39,953
- Change of Assumptions	(10,499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,352
Pension Expense/Income	63,349
Contributions	(68,142)
Total Activity in FY 2023	28,449
Net Pension Liability as of 2023	\$344,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1359000

Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$100,220 Proportionate Share: 0.0000159

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$55,823	\$56,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,148	\$0
Net Difference Between Projected and Actual	12,862	0
Change of Assumptions	3,060	0
Changes in Proportion and Differences Between	491	162,444
Total	\$17,561	\$162,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(130,172)
Total	(\$118,780)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,225

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$108,809)
2025	(45,555)
2026	7,729
2027	1,752
2028	0
Thereafter	0
Total	(\$144,883)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,452	\$56,116	\$26,654

PERF Net Pension Liability - Unaudited
VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of 2022	\$55,823
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156
- Net Difference Between Projected and Actual Investment	5,973
- Change of Assumptions	(2,113)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,282
Pension Expense/Income	(118,780)
Contributions	(11,225)
Total Activity in FY 2023	293
Net Pension Liability as of 2023	\$56,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1360000
 Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$779,255 Proportionate Share: 0.0001239

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$424,506	\$437,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,947	\$0
Net Difference Between Projected and Actual	100,227	0
Change of Assumptions	23,846	0
Changes in Proportion and Differences Between	9,659	18,989
Total	\$142,679	\$18,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,221
Total	\$93,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,277

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$45,950
2025	2,458
2026	61,630
2027	13,652
2028	0
Thereafter	0
Total	\$123,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$712,635	\$437,284	\$207,697

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of 2022	\$424,506
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,407
- Net Difference Between Projected and Actual Investment	47,838
- Change of Assumptions	(15,489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,692)
Pension Expense/Income	93,991
Contributions	(87,277)
Total Activity in FY 2023	12,778
Net Pension Liability as of 2023	\$437,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1361000
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,540,442 Proportionate Share: 0.0002450

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$743,674	\$864,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,691	\$0
Net Difference Between Projected and Actual	198,189	0
Change of Assumptions	47,153	0
Changes in Proportion and Differences Between	27,858	10,541
Total	\$290,891	\$10,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,528
Total	\$194,062

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,522

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$92,965
2025	25,477
2026	134,913
2027	26,995
2028	0
Thereafter	0
Total	\$280,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,409,165	\$864,687	\$410,699

PERF Net Pension Liability - Unaudited
WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of 2022	\$743,674
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,483
- Net Difference Between Projected and Actual Investment	106,412
- Change of Assumptions	(21,757)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,335
Pension Expense/Income	194,062
Contributions	(172,522)
Total Activity in FY 2023	121,013
Net Pension Liability as of 2023	\$864,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,637,984 Proportionate Share: 0.0002605

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$891,588	\$919,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,810	\$0
Net Difference Between Projected and Actual	210,727	0
Change of Assumptions	50,136	0
Changes in Proportion and Differences Between	75,454	39,331
Total	\$355,127	\$39,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,584
Total	\$239,223

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,454

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$124,999
2025	32,403
2026	129,691
2027	28,703
2028	0
Thereafter	0
Total	\$315,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,498,316	\$919,392	\$436,682

PERF Net Pension Liability - Unaudited
WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of 2022	\$891,588
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,975
- Net Difference Between Projected and Actual Investment	100,696
- Change of Assumptions	(32,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,156)
Pension Expense/Income	239,223
Contributions	(183,454)
Total Activity in FY 2023	27,804
Net Pension Liability as of 2023	\$919,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$104,966 Proportionate Share: 0.0000167

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$66,861	\$58,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,206	\$0
Net Difference Between Projected and Actual	13,509	0
Change of Assumptions	3,214	0
Changes in Proportion and Differences Between	8,359	7,924
Total	\$26,288	\$7,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,141)
Total	\$8,824

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,756

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,216
2025	(1,681)
2026	6,988
2027	1,841
2028	0
Thereafter	0
Total	\$18,364

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$96,053	\$58,940	\$27,995

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of 2022	\$66,861
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18
- Net Difference Between Projected and Actual Investment	5,258
- Change of Assumptions	(2,981)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,284)
Pension Expense/Income	8,824
Contributions	(11,756)
Total Activity in FY 2023	(7,921)
Net Pension Liability as of 2023	\$58,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$2,128,417 Proportionate Share: 0.0003385

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,001,657	\$1,194,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,443	\$0
Net Difference Between Projected and Actual	273,824	0
Change of Assumptions	65,148	0
Changes in Proportion and Differences Between	102,139	467
Total	\$465,554	\$467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,536
Total	\$288,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,383

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$178,525
2025	59,335
2026	189,929
2027	37,298
2028	0
Thereafter	0
Total	\$465,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,946,948	\$1,194,680	\$567,436

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of 2022	\$1,001,657
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,653
- Net Difference Between Projected and Actual Investment	150,209
- Change of Assumptions	(27,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,152
Pension Expense/Income	288,059
Contributions	(238,383)
Total Activity in FY 2023	193,023
Net Pension Liability as of 2023	\$1,194,680

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$60,837 Proportionate Share: 0.0000097

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,177	\$34,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$700	\$0
Net Difference Between Projected and Actual	7,847	0
Change of Assumptions	1,867	0
Changes in Proportion and Differences Between	3,465	13
Total	\$13,879	\$13

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,488
Total	\$8,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,814

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,149
2025	1,863
2026	5,785
2027	1,069
2028	0
Thereafter	0
Total	\$13,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,791	\$34,235	\$16,260

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of 2022	\$26,177
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236
- Net Difference Between Projected and Actual Investment	4,617
- Change of Assumptions	(559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,140
Pension Expense/Income	8,438
Contributions	(6,814)
Total Activity in FY 2023	8,058
Net Pension Liability as of 2023	\$34,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$4,814,509 Proportionate Share: 0.0007658

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,389,028	\$2,702,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,298	\$0
Net Difference Between Projected and Actual	619,481	0
Change of Assumptions	147,387	0
Changes in Proportion and Differences Between	42,228	20,785
Total	\$864,394	\$20,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$548,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,959
Total	\$550,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$532,982

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$284,936
2025	62,512
2026	411,783
2027	84,378
2028	0
Thereafter	0
Total	\$843,609

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,404,647	\$2,702,764	\$1,283,729

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of 2022	\$2,389,028
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,868
- Net Difference Between Projected and Actual Investment	324,650
- Change of Assumptions	(73,984)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,556
Pension Expense/Income	550,628
Contributions	(532,982)
Total Activity in FY 2023	313,736
Net Pension Liability as of 2023	\$2,702,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$46,066 Proportionate Share: 0.0000073

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,600	\$25,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$527	\$0
Net Difference Between Projected and Actual	5,905	0
Change of Assumptions	1,405	0
Changes in Proportion and Differences Between	216	1,575
Total	\$8,053	\$1,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	305
Total	\$5,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,159

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,895
2025	89
2026	3,691
2027	803
2028	0
Thereafter	0
Total	\$6,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,987	\$25,764	\$12,237

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of 2022	\$24,600
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91
- Net Difference Between Projected and Actual Investment	2,869
- Change of Assumptions	(875)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,297)
Pension Expense/Income	5,535
Contributions	(5,159)
Total Activity in FY 2023	1,164
Net Pension Liability as of 2023	\$25,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1368000
 Submission Unit Name: TURKEY RUN COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TURKEY RUN COMMUNITY SCHOOL CORPORATION - 1368000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$7,119,357 Proportionate Share: 0.0011324

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,415,285	\$3,996,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,769	\$0
Net Difference Between Projected and Actual	916,036	0
Change of Assumptions	217,943	0
Changes in Proportion and Differences Between	162,589	15,150
Total	\$1,378,337	\$15,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$811,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,910
Total	\$892,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$790,257

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$508,848
2025	104,261
2026	625,307
2027	124,771
2028	0
Thereafter	0
Total	\$1,363,187

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,513,217	\$3,996,618	\$1,898,269

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of 2022	\$3,415,285
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,112
- Net Difference Between Projected and Actual Investment	494,554
- Change of Assumptions	(98,523)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,212
Pension Expense/Income	892,235
Contributions	(790,257)
Total Activity in FY 2023	581,333
Net Pension Liability as of 2023	\$3,996,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$500,505 Proportionate Share: 0.0000796

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$272,176	\$280,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,748	\$0
Net Difference Between Projected and Actual	64,391	0
Change of Assumptions	15,320	0
Changes in Proportion and Differences Between	12,327	18,708
Total	\$97,786	\$18,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,573)
Total	\$52,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,057

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,184
2025	5,458
2026	39,665
2027	8,771
2028	0
Thereafter	0
Total	\$79,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$457,835	\$280,935	\$133,435

PERF Net Pension Liability - Unaudited
CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of 2022	\$272,176
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	914
- Net Difference Between Projected and Actual Investment	30,802
- Change of Assumptions	(9,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,458)
Pension Expense/Income	52,458
Contributions	(56,057)
Total Activity in FY 2023	8,759
Net Pension Liability as of 2023	\$280,935

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$429,512 Proportionate Share: 0.0000683

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$194,591	\$241,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,932	\$0
Net Difference Between Projected and Actual	55,250	0
Change of Assumptions	13,145	0
Changes in Proportion and Differences Between	12,666	5,477
Total	\$85,993	\$5,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,479
Total	\$52,414

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,880

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$28,129
2025	6,264
2026	38,597
2027	7,526
2028	0
Thereafter	0
Total	\$80,516

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$392,841	\$241,054	\$114,493

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of 2022	\$194,591
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,476
- Net Difference Between Projected and Actual Investment	31,235
- Change of Assumptions	(4,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,104
Pension Expense/Income	52,414
Contributions	(43,880)
Total Activity in FY 2023	46,463
Net Pension Liability as of 2023	\$241,054

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$5,550,427 Proportionate Share: 0.0008829

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,716,080	\$3,116,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,753	\$0
Net Difference Between Projected and Actual	714,207	0
Change of Assumptions	169,924	0
Changes in Proportion and Differences Between	72,378	1,443
Total	\$1,020,262	\$1,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,234
Total	\$668,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$621,648

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$362,863
2025	77,430
2026	481,246
2027	97,280
2028	0
Thereafter	0
Total	\$1,018,819

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,078,170	\$3,116,049	\$1,480,026

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of 2022	\$2,716,080
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,515
- Net Difference Between Projected and Actual Investment	379,014
- Change of Assumptions	(81,752)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,039
Pension Expense/Income	668,801
Contributions	(621,648)
Total Activity in FY 2023	399,969
Net Pension Liability as of 2023	\$3,116,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1373000
 Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$146,019 Proportionate Share: 0.0000232

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,477	\$81,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,675	\$0
Net Difference Between Projected and Actual	18,767	0
Change of Assumptions	4,465	0
Changes in Proportion and Differences Between	8,511	7,431
Total	\$33,418	\$7,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,012)
Total	\$8,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,354

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,254
2025	3,636
2026	11,542
2027	2,555
2028	0
Thereafter	0
Total	\$25,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,439	\$81,881	\$38,891

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of 2022	\$79,477
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263
- Net Difference Between Projected and Actual Investment	8,959
- Change of Assumptions	(2,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,826
Pension Expense/Income	8,610
Contributions	(16,354)
Total Activity in FY 2023	2,404
Net Pension Liability as of 2023	\$81,881

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$800,572 Proportionate Share: 0.0001273

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$401,483	\$449,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,192	\$0
Net Difference Between Projected and Actual	102,977	0
Change of Assumptions	24,500	0
Changes in Proportion and Differences Between	8,282	5,083
Total	\$144,951	\$5,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,782
Total	\$100,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,512

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$52,431
2025	5,925
2026	67,487
2027	14,025
2028	0
Thereafter	0
Total	\$139,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$732,191	\$449,284	\$213,396

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of 2022	\$401,483
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,062
- Net Difference Between Projected and Actual Investment	53,430
- Change of Assumptions	(12,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,465)
Pension Expense/Income	100,988
Contributions	(86,512)
Total Activity in FY 2023	47,801
Net Pension Liability as of 2023	\$449,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1375000
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,392,899 Proportionate Share: 0.0002216

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$719,704	\$782,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,002	\$0
Net Difference Between Projected and Actual	179,260	0
Change of Assumptions	42,649	0
Changes in Proportion and Differences Between	25,117	18,389
Total	\$263,028	\$18,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,161
Total	\$159,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,004

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$85,329
2025	19,294
2026	115,598
2027	24,418
2028	0
Thereafter	0
Total	\$244,639

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,274,575	\$782,100	\$371,473

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of 2022	\$719,704
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,220
- Net Difference Between Projected and Actual Investment	90,441
- Change of Assumptions	(24,040)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,151)
Pension Expense/Income	159,930
Contributions	(156,004)
Total Activity in FY 2023	62,396
Net Pension Liability as of 2023	\$782,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$205,688 Proportionate Share: 0.0000327

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$108,807	\$115,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,361	\$0
Net Difference Between Projected and Actual	26,452	0
Change of Assumptions	6,293	0
Changes in Proportion and Differences Between	4,053	3,213
Total	\$39,159	\$3,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(732)
Total	\$22,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,037

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,140
2025	1,496
2026	16,708
2027	3,602
2028	0
Thereafter	0
Total	\$35,946

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,080	\$115,409	\$54,816

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of 2022	\$108,807
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	429
- Net Difference Between Projected and Actual Investment	13,024
- Change of Assumptions	(3,789)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,721)
Pension Expense/Income	22,696
Contributions	(23,037)
Total Activity in FY 2023	6,602
Net Pension Liability as of 2023	\$115,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,662,092 Proportionate Share: 0.0002644

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$883,388	\$933,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,092	\$0
Net Difference Between Projected and Actual	213,882	0
Change of Assumptions	50,887	0
Changes in Proportion and Differences Between	32,522	46,796
Total	\$316,383	\$46,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,738)
Total	\$169,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,155

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$86,975
2025	18,916
2026	134,563
2027	29,133
2028	0
Thereafter	0
Total	\$269,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,520,748	\$933,156	\$443,220

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of 2022	\$883,388
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,403
- Net Difference Between Projected and Actual Investment	104,863
- Change of Assumptions	(30,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,068)
Pension Expense/Income	169,695
Contributions	(186,155)
Total Activity in FY 2023	49,768
Net Pension Liability as of 2023	\$933,156

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$802,317 Proportionate Share: 0.0001276

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$573,997	\$450,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,214	\$0
Net Difference Between Projected and Actual	103,220	0
Change of Assumptions	24,558	0
Changes in Proportion and Differences Between	82,293	95,642
Total	\$219,285	\$95,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,134
Total	\$108,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,860

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$62,228
2025	2,562
2026	44,793
2027	14,060
2028	0
Thereafter	0
Total	\$123,643

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$733,916	\$450,343	\$213,899

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of 2022	\$573,997
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(980)
- Net Difference Between Projected and Actual Investment	32,383
- Change of Assumptions	(28,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145,123)
Pension Expense/Income	108,555
Contributions	(89,860)
Total Activity in FY 2023	(123,654)
Net Pension Liability as of 2023	\$450,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$18,228,693 Proportionate Share: 0.0028995

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,377,209	\$10,233,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,370	\$0
Net Difference Between Projected and Actual	2,345,501	0
Change of Assumptions	558,042	0
Changes in Proportion and Differences Between	631,503	53,980
Total	\$3,744,416	\$53,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,077,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	366,323
Total	\$2,443,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,041,476

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,298,149
2025	418,349
2026	1,654,464
2027	319,474
2028	0
Thereafter	0
Total	\$3,690,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,677,035	\$10,233,304	\$4,860,501

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of 2022	\$8,377,209
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,587
- Net Difference Between Projected and Actual Investment	1,311,665
- Change of Assumptions	(218,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	299,810
Pension Expense/Income	2,443,713
Contributions	(2,041,476)
Total Activity in FY 2023	1,856,095
Net Pension Liability as of 2023	\$10,233,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$681,994 Proportionate Share: 0.0001085

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$342,506	\$382,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,835	\$0
Net Difference Between Projected and Actual	87,769	0
Change of Assumptions	20,882	0
Changes in Proportion and Differences Between	3,039	11,122
Total	\$119,525	\$11,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,550
Total	\$81,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,383

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,658
2025	3,841
2026	57,949
2027	11,955
2028	0
Thereafter	0
Total	\$108,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$624,059	\$382,933	\$181,881

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of 2022	\$342,506
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,752
- Net Difference Between Projected and Actual Investment	45,500
- Change of Assumptions	(10,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(873)
Pension Expense/Income	81,286
Contributions	(76,383)
Total Activity in FY 2023	40,427
Net Pension Liability as of 2023	\$382,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1381000

Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$660,310 Proportionate Share: 0.0001050

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$344,398	\$370,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,582	\$0
Net Difference Between Projected and Actual	84,938	0
Change of Assumptions	20,208	0
Changes in Proportion and Differences Between	5,006	12,158
Total	\$117,734	\$12,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,641)
Total	\$65,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,634

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,246
2025	5,212
2026	53,550
2027	11,568
2028	0
Thereafter	0
Total	\$105,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,928	\$370,580	\$176,014

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of 2022	\$344,398
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,466
- Net Difference Between Projected and Actual Investment	42,436
- Change of Assumptions	(11,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,970)
Pension Expense/Income	65,588
Contributions	(69,634)
Total Activity in FY 2023	26,182
Net Pension Liability as of 2023	\$370,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1383000
 Submission Unit Name: SOUTHWESTERN HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

SOUTHWESTERN HIGH SCHOOL - 1383000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$1,088,853 Proportionate Share: 0.0001732

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$536,782	\$611,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,507	\$0
Net Difference Between Projected and Actual	140,107	0
Change of Assumptions	33,334	0
Changes in Proportion and Differences Between	10,108	15,385
Total	\$196,056	\$15,385

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,268)
Total	\$119,824

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,952

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,131
2025	9,590
2026	93,866
2027	19,084
2028	0
Thereafter	0
Total	\$180,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$996,193	\$611,281	\$290,339

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of 2022	\$536,782
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,973
- Net Difference Between Projected and Actual Investment	73,862
- Change of Assumptions	(16,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,197
Pension Expense/Income	119,824
Contributions	(121,952)
Total Activity in FY 2023	74,499
Net Pension Liability as of 2023	\$611,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$134,748 Proportionate Share: 0.0000214

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$74,430	\$75,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,545	\$0
Net Difference Between Projected and Actual	17,311	0
Change of Assumptions	4,119	0
Changes in Proportion and Differences Between	2,071	3,894
Total	\$25,046	\$3,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,315)
Total	\$6,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,092

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,170
2025	129
2026	10,495
2027	2,358
2028	0
Thereafter	0
Total	\$21,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,086	\$75,528	\$35,873

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of 2022	\$74,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	223
- Net Difference Between Projected and Actual Investment	8,125
- Change of Assumptions	(2,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,603
Pension Expense/Income	6,017
Contributions	(15,092)
Total Activity in FY 2023	1,098
Net Pension Liability as of 2023	\$75,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$8,025,028 Proportionate Share: 0.0012765

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,048,259	\$4,505,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,175	\$0
Net Difference Between Projected and Actual	1,032,603	0
Change of Assumptions	245,677	0
Changes in Proportion and Differences Between	29,302	95,567
Total	\$1,399,757	\$95,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$914,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,909)
Total	\$876,658

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$894,766

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$429,571
2025	55,455
2026	678,516
2027	140,648
2028	0
Thereafter	0
Total	\$1,304,190

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,342,036	\$4,505,195	\$2,139,827

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of 2022	\$4,048,259
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,276
- Net Difference Between Projected and Actual Investment	533,005
- Change of Assumptions	(129,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,204
Pension Expense/Income	876,658
Contributions	(894,766)
Total Activity in FY 2023	456,936
Net Pension Liability as of 2023	\$4,505,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$5,098,358 Proportionate Share: 0.0008109

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,516,758	\$2,861,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,554	\$0
Net Difference Between Projected and Actual	655,964	0
Change of Assumptions	156,067	0
Changes in Proportion and Differences Between	53,848	23,895
Total	\$924,433	\$23,895

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$580,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,041
Total	\$595,022

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,016

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$315,796
2025	56,408
2026	438,987
2027	89,347
2028	0
Thereafter	0
Total	\$900,538

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,664,048	\$2,861,937	\$1,359,331

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of 2022	\$2,516,758
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,856
- Net Difference Between Projected and Actual Investment	345,369
- Change of Assumptions	(77,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,088
Pension Expense/Income	595,022
Contributions	(571,016)
Total Activity in FY 2023	345,179
Net Pension Liability as of 2023	\$2,861,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$270,676 Proportionate Share: 0.0000431

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$147,599	\$152,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,112	\$0
Net Difference Between Projected and Actual	34,865	0
Change of Assumptions	8,295	0
Changes in Proportion and Differences Between	7,133	6,957
Total	\$53,405	\$6,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	457
Total	\$31,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,629

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,574
2025	2,987
2026	21,139
2027	4,748
2028	0
Thereafter	0
Total	\$46,448

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$247,898	\$152,114	\$72,250

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of 2022	\$147,599
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	490
- Net Difference Between Projected and Actual Investment	16,650
- Change of Assumptions	(5,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,951)
Pension Expense/Income	31,337
Contributions	(28,629)
Total Activity in FY 2023	4,515
Net Pension Liability as of 2023	\$152,114

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$214,838 Proportionate Share: 0.0000342

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$116,061	\$120,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,470	\$0
Net Difference Between Projected and Actual	27,666	0
Change of Assumptions	6,582	0
Changes in Proportion and Differences Between	657	10,901
Total	\$37,375	\$10,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,444)
Total	\$16,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,062

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,420
2025	(1,870)
2026	17,156
2027	3,768
2028	0
Thereafter	0
Total	\$26,474

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,708	\$120,703	\$57,330

PERF Net Pension Liability - Unaudited
HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of 2022	\$116,061
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	408
- Net Difference Between Projected and Actual Investment	13,343
- Change of Assumptions	(4,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,067
Pension Expense/Income	16,059
Contributions	(24,062)
Total Activity in FY 2023	4,642
Net Pension Liability as of 2023	\$120,703

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$12,971,747 Proportionate Share: 0.0020633

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,724,916	\$7,282,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,989	\$0
Net Difference Between Projected and Actual	1,669,071	0
Change of Assumptions	397,106	0
Changes in Proportion and Differences Between	267,868	124,361
Total	\$2,483,034	\$124,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,478,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	234,658
Total	\$1,712,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,452,835

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$872,358
2025	185,822
2026	1,073,153
2027	227,340
2028	0
Thereafter	0
Total	\$2,358,673

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,867,469	\$7,282,075	\$3,458,759

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of 2022	\$6,724,916
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,552
- Net Difference Between Projected and Actual Investment	839,145
- Change of Assumptions	(226,036)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(345,607)
Pension Expense/Income	1,712,940
Contributions	(1,452,835)
Total Activity in FY 2023	557,159
Net Pension Liability as of 2023	\$7,282,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$435,773 Proportionate Share: 0.0000693

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$201,530	\$244,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,004	\$0
Net Difference Between Projected and Actual	56,059	0
Change of Assumptions	13,338	0
Changes in Proportion and Differences Between	20,928	105
Total	\$95,329	\$105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,655
Total	\$76,306

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,807

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$37,901
2025	10,320
2026	39,368
2027	7,635
2028	0
Thereafter	0
Total	\$95,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,592	\$244,583	\$116,169

PERF Net Pension Liability - Unaudited
NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of 2022	\$201,530
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,424
- Net Difference Between Projected and Actual Investment	31,188
- Change of Assumptions	(5,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,722)
Pension Expense/Income	76,306
Contributions	(48,807)
Total Activity in FY 2023	43,053
Net Pension Liability as of 2023	\$244,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1393000
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$5,739,371 Proportionate Share: 0.0009129

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,848,541	\$3,221,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,920	\$0
Net Difference Between Projected and Actual	738,475	0
Change of Assumptions	175,698	0
Changes in Proportion and Differences Between	156,148	1,673
Total	\$1,136,241	\$1,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$654,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99,584
Total	\$753,645

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$641,677

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$445,173
2025	96,885
2026	491,923
2027	100,587
2028	0
Thereafter	0
Total	\$1,134,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,250,721	\$3,221,929	\$1,530,316

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of 2022	\$2,848,541
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,328
- Net Difference Between Projected and Actual Investment	386,935
- Change of Assumptions	(88,253)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,590)
Pension Expense/Income	753,645
Contributions	(641,677)
Total Activity in FY 2023	373,388
Net Pension Liability as of 2023	\$3,221,929

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1394000

Submission Unit Name: UNION COUNTY

Wages: \$1,565,013 Proportionate Share: 0.0002489

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$833,558	\$878,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,973	\$0
Net Difference Between Projected and Actual	201,343	0
Change of Assumptions	47,904	0
Changes in Proportion and Differences Between	1,471	45,833
Total	\$268,691	\$45,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,498)
Total	\$162,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,065

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$71,501
2025	(1,554)
2026	125,485
2027	27,426
2028	0
Thereafter	0
Total	\$222,858

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,431,596	\$878,451	\$417,237

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of 2022	\$833,558
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,168
- Net Difference Between Projected and Actual Investment	98,473
- Change of Assumptions	(29,335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,178)
Pension Expense/Income	162,830
Contributions	(170,065)
Total Activity in FY 2023	44,893
Net Pension Liability as of 2023	\$878,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$2,566,493 Proportionate Share: 0.0004082

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,292,440	\$1,440,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,476	\$0
Net Difference Between Projected and Actual	330,206	0
Change of Assumptions	78,563	0
Changes in Proportion and Differences Between	53,375	3,460
Total	\$491,620	\$3,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,210
Total	\$338,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,447

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$186,617
2025	39,067
2026	217,500
2027	44,976
2028	0
Thereafter	0
Total	\$488,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,347,841	\$1,440,674	\$684,275

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of 2022	\$1,292,440
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,521
- Net Difference Between Projected and Actual Investment	170,705
- Change of Assumptions	(41,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,019)
Pension Expense/Income	338,671
Contributions	(287,447)
Total Activity in FY 2023	148,234
Net Pension Liability as of 2023	\$1,440,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1396000
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$244,369 Proportionate Share: 0.0000389

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$131,199	\$137,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,809	\$0
Net Difference Between Projected and Actual	31,467	0
Change of Assumptions	7,487	0
Changes in Proportion and Differences Between	1,098	6,280
Total	\$42,861	\$6,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,567)
Total	\$22,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,370

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,801
2025	867
2026	19,627
2027	4,286
2028	0
Thereafter	0
Total	\$36,581

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$223,741	\$137,291	\$65,209

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of 2022	\$131,199
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	479
- Net Difference Between Projected and Actual Investment	15,276
- Change of Assumptions	(4,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74
Pension Expense/Income	22,303
Contributions	(27,370)
Total Activity in FY 2023	6,092
Net Pension Liability as of 2023	\$137,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1397000
 Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$2,382,644 Proportionate Share: 0.0003790

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,134,749	\$1,337,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,367	\$0
Net Difference Between Projected and Actual	306,586	0
Change of Assumptions	72,943	0
Changes in Proportion and Differences Between	41,404	14,325
Total	\$448,300	\$14,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,838)
Total	\$265,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,270

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$143,548
2025	38,292
2026	210,376
2027	41,759
2028	0
Thereafter	0
Total	\$433,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,179,892	\$1,337,618	\$635,327

PERF Net Pension Liability - Unaudited
KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of 2022	\$1,134,749
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,214
- Net Difference Between Projected and Actual Investment	166,546
- Change of Assumptions	(32,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,882
Pension Expense/Income	265,702
Contributions	(264,270)
Total Activity in FY 2023	202,869
Net Pension Liability as of 2023	\$1,337,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$113,300 Proportionate Share: 0.0000180

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$62,446	\$63,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,300	\$0
Net Difference Between Projected and Actual	14,561	0
Change of Assumptions	3,464	0
Changes in Proportion and Differences Between	546	5,171
Total	\$19,871	\$5,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,543)
Total	\$11,353

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,689

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,541
2025	(675)
2026	8,850
2027	1,984
2028	0
Thereafter	0
Total	\$14,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,530	\$63,528	\$30,174

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of 2022	\$62,446
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190
- Net Difference Between Projected and Actual Investment	6,855
- Change of Assumptions	(2,322)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,305)
Pension Expense/Income	11,353
Contributions	(12,689)
Total Activity in FY 2023	1,082
Net Pension Liability as of 2023	\$63,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1399000

Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$20,931,182 Proportionate Share: 0.0033293

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,469,461	\$11,750,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240,406	\$0
Net Difference Between Projected and Actual	2,693,181	0
Change of Assumptions	640,762	0
Changes in Proportion and Differences Between	220,600	133,933
Total	\$3,794,949	\$133,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,385,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	297,957
Total	\$2,683,283

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,105,095

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,382,929
2025	170,148
2026	1,741,107
2027	366,832
2028	0
Thereafter	0
Total	\$3,661,016

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,149,112	\$11,750,212	\$5,580,985

PERF Net Pension Liability - Unaudited
AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of 2022	\$10,469,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,464
- Net Difference Between Projected and Actual Investment	1,401,139
- Change of Assumptions	(329,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(423,685)
Pension Expense/Income	2,683,283
Contributions	(2,105,095)
Total Activity in FY 2023	1,280,751
Net Pension Liability as of 2023	\$11,750,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$4,764,357 Proportionate Share: 0.0007578

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,497,520	\$2,674,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,720	\$0
Net Difference Between Projected and Actual	613,009	0
Change of Assumptions	145,847	0
Changes in Proportion and Differences Between	43,370	94,936
Total	\$856,946	\$94,936

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$542,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,997)
Total	\$518,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$532,205

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$272,148
2025	16,239
2026	390,128
2027	83,495
2028	0
Thereafter	0
Total	\$762,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,358,633	\$2,674,529	\$1,270,318

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of 2022	\$2,497,520
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,362
- Net Difference Between Projected and Actual Investment	304,789
- Change of Assumptions	(85,578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,299)
Pension Expense/Income	518,940
Contributions	(532,205)
Total Activity in FY 2023	177,009
Net Pension Liability as of 2023	\$2,674,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1401000
 Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,250 Proportionate Share: 0.0000050

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,031	\$17,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361	\$0
Net Difference Between Projected and Actual	4,045	0
Change of Assumptions	962	0
Changes in Proportion and Differences Between	138	1,157
Total	\$5,506	\$1,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(674)
Total	\$2,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,369
2025	(69)
2026	2,498
2027	551
2028	0
Thereafter	0
Total	\$4,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,758	\$17,647	\$8,382

PERF Net Pension Liability - Unaudited
JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of 2022	\$17,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59
- Net Difference Between Projected and Actual Investment	1,943
- Change of Assumptions	(616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(178)
Pension Expense/Income	2,908
Contributions	(3,500)
Total Activity in FY 2023	616
Net Pension Liability as of 2023	\$17,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$66,277 Proportionate Share: 0.0000105

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$31,223	\$37,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$758	\$0
Net Difference Between Projected and Actual	8,494	0
Change of Assumptions	2,021	0
Changes in Proportion and Differences Between	2,699	808
Total	\$13,972	\$808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,978)
Total	\$2,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,423

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,422
2025	1,709
2026	5,876
2027	1,157
2028	0
Thereafter	0
Total	\$13,164

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,393	\$37,058	\$17,601

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of 2022	\$31,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	204
- Net Difference Between Projected and Actual Investment	4,641
- Change of Assumptions	(872)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,740
Pension Expense/Income	2,545
Contributions	(7,423)
Total Activity in FY 2023	5,835
Net Pension Liability as of 2023	\$37,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1403000
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$10,394 Proportionate Share: 0.0000017

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,677	\$6,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123	\$0
Net Difference Between Projected and Actual	1,375	0
Change of Assumptions	327	0
Changes in Proportion and Differences Between	26	1,026
Total	\$1,851	\$1,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	541
Total	\$1,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,164

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$216)
2025	(4)
2026	858
2027	187
2028	0
Thereafter	0
Total	\$825

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,778	\$6,000	\$2,850

PERF Net Pension Liability - Unaudited
GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of 2022	\$5,677
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23
- Net Difference Between Projected and Actual Investment	674
- Change of Assumptions	(199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(770)
Pension Expense/Income	1,759
Contributions	(1,164)
Total Activity in FY 2023	323
Net Pension Liability as of 2023	\$6,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1404000
 Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,744,025 Proportionate Share: 0.0002774

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$926,911	\$979,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,031	\$0
Net Difference Between Projected and Actual	224,398	0
Change of Assumptions	53,389	0
Changes in Proportion and Differences Between	10,130	66,824
Total	\$307,948	\$66,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,661)
Total	\$176,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,330

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$76,356
2025	(6,967)
2026	141,170
2027	30,565
2028	0
Thereafter	0
Total	\$241,124

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,595,520	\$979,037	\$465,012

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of 2022	\$926,911
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,568
- Net Difference Between Projected and Actual Investment	110,007
- Change of Assumptions	(32,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,705)
Pension Expense/Income	176,086
Contributions	(195,330)
Total Activity in FY 2023	52,126
Net Pension Liability as of 2023	\$979,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$372,008 Proportionate Share: 0.0000592

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$195,222	\$208,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,275	\$0
Net Difference Between Projected and Actual	47,889	0
Change of Assumptions	11,394	0
Changes in Proportion and Differences Between	5,956	4,961
Total	\$69,514	\$4,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,801
Total	\$51,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,665

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,193
2025	2,359
2026	30,477
2027	6,524
2028	0
Thereafter	0
Total	\$64,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$340,500	\$208,937	\$99,238

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of 2022	\$195,222
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	807
- Net Difference Between Projected and Actual Investment	23,797
- Change of Assumptions	(6,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,744)
Pension Expense/Income	51,216
Contributions	(41,665)
Total Activity in FY 2023	13,715
Net Pension Liability as of 2023	\$208,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$1,286,686 Proportionate Share: 0.0002047

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$632,659	\$722,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,781	\$0
Net Difference Between Projected and Actual	165,589	0
Change of Assumptions	39,397	0
Changes in Proportion and Differences Between	18,551	7,085
Total	\$238,318	\$7,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,428
Total	\$183,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,109

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$83,159
2025	14,345
2026	111,173
2027	22,556
2028	0
Thereafter	0
Total	\$231,233

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,177,372	\$722,455	\$343,144

PERF Net Pension Liability - Unaudited
CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of 2022	\$632,659
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,545
- Net Difference Between Projected and Actual Investment	87,512
- Change of Assumptions	(19,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,014)
Pension Expense/Income	183,088
Contributions	(144,109)
Total Activity in FY 2023	89,796
Net Pension Liability as of 2023	\$722,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1408000
 Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$4,047,135 Proportionate Share: 0.0006437

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,247,421	\$2,271,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,481	\$0
Net Difference Between Projected and Actual	520,710	0
Change of Assumptions	123,888	0
Changes in Proportion and Differences Between	19,470	162,281
Total	\$710,549	\$162,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$461,188
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(114,004)
Total	\$347,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,279

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$162,382
2025	546
2026	314,416
2027	70,924
2028	0
Thereafter	0
Total	\$548,268

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,702,365	\$2,271,832	\$1,079,050

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of 2022	\$2,247,421
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,565
- Net Difference Between Projected and Actual Investment	243,354
- Change of Assumptions	(84,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,051)
Pension Expense/Income	347,184
Contributions	(453,279)
Total Activity in FY 2023	24,411
Net Pension Liability as of 2023	\$2,271,832

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$1,320,644 Proportionate Share: 0.0002101

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$747,458	\$741,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,171	\$0
Net Difference Between Projected and Actual	169,957	0
Change of Assumptions	40,436	0
Changes in Proportion and Differences Between	5,914	258,323
Total	\$231,478	\$258,323

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(151,185)
Total	(\$656)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,611

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$72,326)
2025	(78,332)
2026	100,664
2027	23,149
2028	0
Thereafter	0
Total	(\$26,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,208,431	\$741,513	\$352,196

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of 2022	\$747,458
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,896
- Net Difference Between Projected and Actual Investment	77,713
- Change of Assumptions	(28,824)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,537
Pension Expense/Income	(656)
Contributions	(147,611)
Total Activity in FY 2023	(5,945)
Net Pension Liability as of 2023	\$741,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1410000
 Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$46,955 Proportionate Share: 0.0000075

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,808	\$26,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$542	\$0
Net Difference Between Projected and Actual	6,067	0
Change of Assumptions	1,443	0
Changes in Proportion and Differences Between	457	1,774
Total	\$8,509	\$1,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9)
Total	\$5,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,259

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,422
2025	(87)
2026	3,574
2027	826
2028	0
Thereafter	0
Total	\$6,735

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,138	\$26,470	\$12,572

PERF Net Pension Liability - Unaudited
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of 2022	\$26,808
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66
- Net Difference Between Projected and Actual Investment	2,759
- Change of Assumptions	(1,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,227)
Pension Expense/Income	5,364
Contributions	(5,259)
Total Activity in FY 2023	(338)
Net Pension Liability as of 2023	\$26,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$404,015 Proportionate Share: 0.0000643

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$208,153	\$226,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,643	\$0
Net Difference Between Projected and Actual	52,014	0
Change of Assumptions	12,375	0
Changes in Proportion and Differences Between	2,892	7,256
Total	\$71,924	\$7,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,069
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,828)
Total	\$43,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,250

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,280
2025	1,672
2026	33,632
2027	7,084
2028	0
Thereafter	0
Total	\$64,668

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$369,834	\$226,936	\$107,788

PERF Net Pension Liability - Unaudited
OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of 2022	\$208,153
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	946
- Net Difference Between Projected and Actual Investment	26,326
- Change of Assumptions	(6,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	433
Pension Expense/Income	43,241
Contributions	(45,250)
Total Activity in FY 2023	18,783
Net Pension Liability as of 2023	\$226,936

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$2,442,988 Proportionate Share: 0.0003886

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,152,410	\$1,371,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,060	\$0
Net Difference Between Projected and Actual	314,351	0
Change of Assumptions	74,791	0
Changes in Proportion and Differences Between	106,226	579
Total	\$523,428	\$579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$278,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,345
Total	\$307,763

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,614

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$208,179
2025	54,163
2026	217,690
2027	42,817
2028	0
Thereafter	0
Total	\$522,849

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,235,108	\$1,371,499	\$651,419

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of 2022	\$1,152,410
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,593
- Net Difference Between Projected and Actual Investment	172,131
- Change of Assumptions	(31,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,209
Pension Expense/Income	307,763
Contributions	(273,614)
Total Activity in FY 2023	219,089
Net Pension Liability as of 2023	\$1,371,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$254,622 Proportionate Share: 0.0000405

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$128,046	\$142,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,924	\$0
Net Difference Between Projected and Actual	32,762	0
Change of Assumptions	7,795	0
Changes in Proportion and Differences Between	3,814	1,463
Total	\$47,295	\$1,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,236
Total	\$35,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,517

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,483
2025	2,282
2026	21,604
2027	4,463
2028	0
Thereafter	0
Total	\$45,832

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$232,944	\$142,938	\$67,891

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of 2022	\$128,046
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	650
- Net Difference Between Projected and Actual Investment	16,960
- Change of Assumptions	(4,070)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,384)
Pension Expense/Income	35,253
Contributions	(28,517)
Total Activity in FY 2023	14,892
Net Pension Liability as of 2023	\$142,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1414001
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$244,282 Proportionate Share: 0.0000389

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$100,923	\$137,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,809	\$0
Net Difference Between Projected and Actual	31,467	0
Change of Assumptions	7,487	0
Changes in Proportion and Differences Between	17,869	292
Total	\$59,632	\$292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,047
Total	\$34,917

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,204

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$24,180
2025	7,146
2026	23,728
2027	4,286
2028	0
Thereafter	0
Total	\$59,340

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$223,741	\$137,291	\$65,209

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of 2022	\$100,923
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,017
- Net Difference Between Projected and Actual Investment	19,012
- Change of Assumptions	(1,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,490
Pension Expense/Income	34,917
Contributions	(27,204)
Total Activity in FY 2023	36,368
Net Pension Liability as of 2023	\$137,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1415000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$3,150 Proportionate Share: 0.0000005

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,577	\$1,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36	\$0
Net Difference Between Projected and Actual	404	0
Change of Assumptions	96	0
Changes in Proportion and Differences Between	28	128
Total	\$564	\$128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(60)
Total	\$298

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$127
2025	(10)
2026	267
2027	52
2028	0
Thereafter	0
Total	\$436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,876	\$1,765	\$838

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of 2022	\$1,577
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8
- Net Difference Between Projected and Actual Investment	209
- Change of Assumptions	(51)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77
Pension Expense/Income	298
Contributions	(353)
Total Activity in FY 2023	188
Net Pension Liability as of 2023	\$1,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$1,014,362 Proportionate Share: 0.0001613

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$547,505	\$569,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,647	\$0
Net Difference Between Projected and Actual	130,481	0
Change of Assumptions	31,044	0
Changes in Proportion and Differences Between	10,915	26,772
Total	\$184,087	\$26,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,847
Total	\$126,413

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,609

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$57,345
2025	1,270
2026	80,928
2027	17,772
2028	0
Thereafter	0
Total	\$157,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$927,748	\$569,282	\$270,391

PERF Net Pension Liability - Unaudited
STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of 2022	\$547,505
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,923
- Net Difference Between Projected and Actual Investment	62,913
- Change of Assumptions	(19,689)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,174)
Pension Expense/Income	126,413
Contributions	(113,609)
Total Activity in FY 2023	21,777
Net Pension Liability as of 2023	\$569,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1420000
 Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$1,058,256 Proportionate Share: 0.0001683

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$483,167	\$593,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,153	\$0
Net Difference Between Projected and Actual	136,143	0
Change of Assumptions	32,391	0
Changes in Proportion and Differences Between	48,428	239
Total	\$229,115	\$239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,323
Total	\$151,904

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,521

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$87,974
2025	25,900
2026	96,459
2027	18,543
2028	0
Thereafter	0
Total	\$228,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$968,010	\$593,987	\$282,125

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of 2022	\$483,167
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,572
- Net Difference Between Projected and Actual Investment	76,515
- Change of Assumptions	(12,380)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,730
Pension Expense/Income	151,904
Contributions	(118,521)
Total Activity in FY 2023	110,820
Net Pension Liability as of 2023	\$593,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1421000
 Submission Unit Name: CITY OF LINTON

Wages: \$3,206,165 Proportionate Share: 0.0005100

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,478,516	\$1,799,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,827	\$0
Net Difference Between Projected and Actual	412,556	0
Change of Assumptions	98,155	0
Changes in Proportion and Differences Between	102,527	46,880
Total	\$650,065	\$46,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,921
Total	\$382,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,091

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$212,844
2025	43,824
2026	290,323
2027	56,194
2028	0
Thereafter	0
Total	\$603,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,933,364	\$1,799,960	\$854,925

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of 2022	\$1,478,516
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,568
- Net Difference Between Projected and Actual Investment	230,091
- Change of Assumptions	(38,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,405
Pension Expense/Income	382,318
Contributions	(359,091)
Total Activity in FY 2023	321,444
Net Pension Liability as of 2023	\$1,799,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1422000
 Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,848,371 Proportionate Share: 0.0004531

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,468,109	\$1,599,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,718	\$0
Net Difference Between Projected and Actual	366,528	0
Change of Assumptions	87,204	0
Changes in Proportion and Differences Between	14,611	22,540
Total	\$501,061	\$22,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,241
Total	\$327,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$319,018

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,518
2025	24,236
2026	236,844
2027	49,923
2028	0
Thereafter	0
Total	\$478,521

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,606,092	\$1,599,141	\$759,542

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of 2022	\$1,468,109
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,643
- Net Difference Between Projected and Actual Investment	185,348
- Change of Assumptions	(48,833)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,979)
Pension Expense/Income	327,871
Contributions	(319,018)
Total Activity in FY 2023	131,032
Net Pension Liability as of 2023	\$1,599,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$116,209 Proportionate Share: 0.0000185

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$61,815	\$65,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,336	\$0
Net Difference Between Projected and Actual	14,965	0
Change of Assumptions	3,561	0
Changes in Proportion and Differences Between	594	2,201
Total	\$20,456	\$2,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(798)
Total	\$12,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,015

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,324
2025	480
2026	9,412
2027	2,039
2028	0
Thereafter	0
Total	\$18,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,406	\$65,293	\$31,012

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of 2022	\$61,815
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238
- Net Difference Between Projected and Actual Investment	7,336
- Change of Assumptions	(2,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,371)
Pension Expense/Income	12,457
Contributions	(13,015)
Total Activity in FY 2023	3,478
Net Pension Liability as of 2023	\$65,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$1,524,201 Proportionate Share: 0.0002424

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$745,251	\$855,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,503	\$0
Net Difference Between Projected and Actual	196,085	0
Change of Assumptions	46,653	0
Changes in Proportion and Differences Between	93,245	15,987
Total	\$353,486	\$15,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,937
Total	\$216,608

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,896

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$132,585
2025	48,297
2026	129,911
2027	26,706
2028	0
Thereafter	0
Total	\$337,499

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,394,210	\$855,511	\$406,341

PERF Net Pension Liability - Unaudited

DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of 2022	\$745,251
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,267
- Net Difference Between Projected and Actual Investment	104,113
- Change of Assumptions	(22,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,429)
Pension Expense/Income	216,608
Contributions	(157,896)
Total Activity in FY 2023	110,260
Net Pension Liability as of 2023	\$855,511

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1425000
 Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
WASHINGTON TOWNSHIP, GRANT COUNTY - 1425000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$762,130 Proportionate Share: 0.0001212

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$354,491	\$427,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,752	\$0
Net Difference Between Projected and Actual	98,043	0
Change of Assumptions	23,326	0
Changes in Proportion and Differences Between	22,966	194
Total	\$153,087	\$194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,038
Total	\$96,874

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,359

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$56,596
2025	14,372
2026	68,571
2027	13,354
2028	0
Thereafter	0
Total	\$152,893

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$697,105	\$427,755	\$203,170

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of 2022	\$354,491
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,456
- Net Difference Between Projected and Actual Investment	54,295
- Change of Assumptions	(9,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,520
Pension Expense/Income	96,874
Contributions	(85,359)
Total Activity in FY 2023	73,264
Net Pension Liability as of 2023	\$427,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$45,250 Proportionate Share: 0.0000072

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$23,338	\$25,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$520	\$0
Net Difference Between Projected and Actual	5,824	0
Change of Assumptions	1,386	0
Changes in Proportion and Differences Between	290	486
Total	\$8,020	\$486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	142
Total	\$5,301

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,068

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,645
2025	333
2026	3,763
2027	793
2028	0
Thereafter	0
Total	\$7,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,412	\$25,411	\$12,070

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of 2022	\$23,338
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	2,944
- Change of Assumptions	(777)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(433)
Pension Expense/Income	5,301
Contributions	(5,068)
Total Activity in FY 2023	2,073
Net Pension Liability as of 2023	\$25,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1428000
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$44,125 Proportionate Share: 0.0000070

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,761	\$24,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$505	\$0
Net Difference Between Projected and Actual	5,663	0
Change of Assumptions	1,347	0
Changes in Proportion and Differences Between	619	149
Total	\$8,134	\$149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	201
Total	\$5,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,942

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,761
2025	664
2026	3,788
2027	772
2028	0
Thereafter	0
Total	\$7,985

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,262	\$24,705	\$11,734

PERF Net Pension Liability - Unaudited
CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of 2022	\$21,761
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119
- Net Difference Between Projected and Actual Investment	2,977
- Change of Assumptions	(669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	243
Pension Expense/Income	5,216
Contributions	(4,942)
Total Activity in FY 2023	2,944
Net Pension Liability as of 2023	\$24,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$580,637 Proportionate Share: 0.0000924

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$286,053	\$326,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,672	\$0
Net Difference Between Projected and Actual	74,745	0
Change of Assumptions	17,783	0
Changes in Proportion and Differences Between	7,654	7,624
Total	\$106,854	\$7,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,984)
Total	\$64,217

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,031

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,427
2025	4,507
2026	50,115
2027	10,181
2028	0
Thereafter	0
Total	\$99,230

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$531,456	\$326,110	\$154,892

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of 2022	\$286,053
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,592
- Net Difference Between Projected and Actual Investment	39,443
- Change of Assumptions	(8,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,559
Pension Expense/Income	64,217
Contributions	(65,031)
Total Activity in FY 2023	40,057
Net Pension Liability as of 2023	\$326,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1430000
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	1,958
Total	\$0	\$1,958

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,958)
2025	0
2026	0
2027	0
2028	0
Thereafter	0
Total	(\$1,958)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	179
Pension Expense/Income	(179)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$2,593,802 Proportionate Share: 0.0004126

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,253,017	\$1,456,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,793	\$0
Net Difference Between Projected and Actual	333,766	0
Change of Assumptions	79,410	0
Changes in Proportion and Differences Between	57,586	1,489
Total	\$500,555	\$1,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,733
Total	\$339,346

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,505

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$186,836
2025	39,652
2026	227,116
2027	45,462
2028	0
Thereafter	0
Total	\$499,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,373,149	\$1,456,203	\$691,651

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of 2022	\$1,253,017
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,538
- Net Difference Between Projected and Actual Investment	179,130
- Change of Assumptions	(36,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,374
Pension Expense/Income	339,346
Contributions	(290,505)
Total Activity in FY 2023	203,186
Net Pension Liability as of 2023	\$1,456,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$783,763 Proportionate Share: 0.0001247

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$405,267	\$440,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,004	\$0
Net Difference Between Projected and Actual	100,874	0
Change of Assumptions	24,000	0
Changes in Proportion and Differences Between	7,597	20,860
Total	\$141,475	\$20,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,414)
Total	\$81,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,782

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,425
2025	437
2026	65,014
2027	13,739
2028	0
Thereafter	0
Total	\$120,615

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,236	\$440,108	\$209,038

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of 2022	\$405,267
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,806
- Net Difference Between Projected and Actual Investment	50,860
- Change of Assumptions	(13,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,580
Pension Expense/Income	81,929
Contributions	(87,782)
Total Activity in FY 2023	34,841
Net Pension Liability as of 2023	\$440,108

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$2,649,459 Proportionate Share: 0.0004214

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,205,710	\$1,487,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,429	\$0
Net Difference Between Projected and Actual	340,884	0
Change of Assumptions	81,103	0
Changes in Proportion and Differences Between	77,665	1,556
Total	\$530,081	\$1,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,535)
Total	\$268,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,570

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$186,082
2025	54,687
2026	241,325
2027	46,431
2028	0
Thereafter	0
Total	\$528,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,423,764	\$1,487,261	\$706,403

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of 2022	\$1,205,710
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,015
- Net Difference Between Projected and Actual Investment	192,087
- Change of Assumptions	(30,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,256
Pension Expense/Income	268,383
Contributions	(292,570)
Total Activity in FY 2023	281,551
Net Pension Liability as of 2023	\$1,487,261

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$3,590,642 Proportionate Share: 0.0005711

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,750,692	\$2,015,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,239	\$0
Net Difference Between Projected and Actual	461,982	0
Change of Assumptions	109,915	0
Changes in Proportion and Differences Between	75,120	3,938
Total	\$688,256	\$3,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$409,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,142
Total	\$450,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$402,152

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$245,138
2025	64,108
2026	312,146
2027	62,926
2028	0
Thereafter	0
Total	\$684,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,284,792	\$2,015,603	\$957,349

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of 2022	\$1,750,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,146
- Net Difference Between Projected and Actual Investment	245,928
- Change of Assumptions	(52,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,982
Pension Expense/Income	450,315
Contributions	(402,152)
Total Activity in FY 2023	264,911
Net Pension Liability as of 2023	\$2,015,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1435000
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$2,913,343 Proportionate Share: 0.0004634

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,448,555	\$1,635,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,462	\$0
Net Difference Between Projected and Actual	374,860	0
Change of Assumptions	89,187	0
Changes in Proportion and Differences Between	57,897	1,136
Total	\$555,406	\$1,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,073
Total	\$392,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,104

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$210,866
2025	42,924
2026	249,420
2027	51,060
2028	0
Thereafter	0
Total	\$554,270

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,665,335	\$1,635,493	\$776,808

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of 2022	\$1,448,555
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,735
- Net Difference Between Projected and Actual Investment	196,093
- Change of Assumptions	(45,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,830)
Pension Expense/Income	392,083
Contributions	(326,104)
Total Activity in FY 2023	186,938
Net Pension Liability as of 2023	\$1,635,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,581,784 Proportionate Share: 0.0002516

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$728,535	\$887,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,168	\$0
Net Difference Between Projected and Actual	203,528	0
Change of Assumptions	48,423	0
Changes in Proportion and Differences Between	50,849	50,653
Total	\$320,968	\$50,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,945)
Total	\$157,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,941

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$90,534
2025	9,286
2026	142,773
2027	27,722
2028	0
Thereafter	0
Total	\$270,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,447,126	\$887,980	\$421,763

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of 2022	\$728,535
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,229
- Net Difference Between Projected and Actual Investment	113,619
- Change of Assumptions	(19,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,304
Pension Expense/Income	157,318
Contributions	(173,941)
Total Activity in FY 2023	159,445
Net Pension Liability as of 2023	\$887,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$407,658 Proportionate Share: 0.0000648

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$220,453	\$228,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,679	\$0
Net Difference Between Projected and Actual	52,419	0
Change of Assumptions	12,472	0
Changes in Proportion and Differences Between	77,732	131,291
Total	\$147,302	\$131,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,772
Total	\$72,199

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,658

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,379
2025	(49,955)
2026	32,446
2027	7,141
2028	0
Thereafter	0
Total	\$16,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$372,710	\$228,701	\$108,626

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of 2022	\$220,453
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	763
- Net Difference Between Projected and Actual Investment	25,213
- Change of Assumptions	(7,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,314)
Pension Expense/Income	72,199
Contributions	(45,658)
Total Activity in FY 2023	8,248
Net Pension Liability as of 2023	\$228,701

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$81,196 Proportionate Share: 0.0000129

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$58,977	\$45,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$931	\$0
Net Difference Between Projected and Actual	10,435	0
Change of Assumptions	2,483	0
Changes in Proportion and Differences Between	640	12,286
Total	\$14,489	\$12,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,599)
Total	\$4,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,094

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$159
2025	(3,778)
2026	4,401
2027	1,421
2028	0
Thereafter	0
Total	\$2,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,197	\$45,528	\$21,625

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of 2022	\$58,977
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(117)
- Net Difference Between Projected and Actual Investment	3,157
- Change of Assumptions	(2,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,056)
Pension Expense/Income	4,643
Contributions	(9,094)
Total Activity in FY 2023	(13,449)
Net Pension Liability as of 2023	\$45,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1440000
 Submission Unit Name: INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION - 1440000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,524,399 Proportionate Share: 0.0002425

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$724,435	\$855,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,511	\$0
Net Difference Between Projected and Actual	196,166	0
Change of Assumptions	46,672	0
Changes in Proportion and Differences Between	30,614	18,694
Total	\$290,963	\$18,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,743
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,525
Total	\$177,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,726

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$92,525
2025	17,905
2026	135,120
2027	26,719
2028	0
Thereafter	0
Total	\$272,269

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,394,786	\$855,863	\$406,509

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of 2022	\$724,435
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,645
- Net Difference Between Projected and Actual Investment	106,763
- Change of Assumptions	(20,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,933
Pension Expense/Income	177,268
Contributions	(170,726)
Total Activity in FY 2023	131,428
Net Pension Liability as of 2023	\$855,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$312,941 Proportionate Share: 0.0000498

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$163,053	\$175,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,596	\$0
Net Difference Between Projected and Actual	40,285	0
Change of Assumptions	9,585	0
Changes in Proportion and Differences Between	8,443	3,411
Total	\$61,909	\$3,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,680
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,270
Total	\$41,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,049

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,461
2025	4,750
2026	25,800
2027	5,487
2028	0
Thereafter	0
Total	\$58,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$286,434	\$175,761	\$83,481

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of 2022	\$163,053
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	700
- Net Difference Between Projected and Actual Investment	20,163
- Change of Assumptions	(5,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,532)
Pension Expense/Income	41,950
Contributions	(35,049)
Total Activity in FY 2023	12,708
Net Pension Liability as of 2023	\$175,761

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$693,641 Proportionate Share: 0.0001103

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$368,368	\$389,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,965	\$0
Net Difference Between Projected and Actual	89,225	0
Change of Assumptions	21,229	0
Changes in Proportion and Differences Between	1,836	15,967
Total	\$120,255	\$15,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,026
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,993)
Total	\$71,033

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,232

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,835
2025	2,107
2026	55,192
2027	12,154
2028	0
Thereafter	0
Total	\$104,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$634,412	\$389,286	\$184,899

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of 2022	\$368,368
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,423
- Net Difference Between Projected and Actual Investment	43,765
- Change of Assumptions	(12,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,166)
Pension Expense/Income	71,033
Contributions	(72,232)
Total Activity in FY 2023	20,918
Net Pension Liability as of 2023	\$389,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$151,086 Proportionate Share: 0.0000240

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$80,738	\$84,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,733	\$0
Net Difference Between Projected and Actual	19,414	0
Change of Assumptions	4,619	0
Changes in Proportion and Differences Between	5,069	5,308
Total	\$30,835	\$5,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,371
Total	\$20,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,922

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,117
2025	(377)
2026	12,144
2027	2,643
2028	0
Thereafter	0
Total	\$25,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,041	\$84,704	\$40,232

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of 2022	\$80,738
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299
- Net Difference Between Projected and Actual Investment	9,450
- Change of Assumptions	(2,863)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,564)
Pension Expense/Income	20,566
Contributions	(16,922)
Total Activity in FY 2023	3,966
Net Pension Liability as of 2023	\$84,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1446000
 Submission Unit Name: TOWN OF WANATAH

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF WANATAH - 1446000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$26,000 Proportionate Share: 0.0000041

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,192	\$14,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$296	\$0
Net Difference Between Projected and Actual	3,317	0
Change of Assumptions	789	0
Changes in Proportion and Differences Between	217	952
Total	\$4,619	\$952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(259)
Total	\$2,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,256
2025	(66)
2026	2,025
2027	452
2028	0
Thereafter	0
Total	\$3,667

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,582	\$14,470	\$6,873

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of 2022	\$14,192
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	1,566
- Change of Assumptions	(526)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(573)
Pension Expense/Income	2,679
Contributions	(2,912)
Total Activity in FY 2023	278
Net Pension Liability as of 2023	\$14,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,439,629 Proportionate Share: 0.0003880

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,262,479	\$1,369,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,017	\$0
Net Difference Between Projected and Actual	313,866	0
Change of Assumptions	74,675	0
Changes in Proportion and Differences Between	15,195	43,700
Total	\$431,753	\$43,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,719)
Total	\$270,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,238

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$132,843
2025	10,355
2026	202,103
2027	42,752
2028	0
Thereafter	0
Total	\$388,053

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,231,657	\$1,369,382	\$650,414

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of 2022	\$1,262,479
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,594
- Net Difference Between Projected and Actual Investment	158,063
- Change of Assumptions	(42,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,477)
Pension Expense/Income	270,269
Contributions	(273,238)
Total Activity in FY 2023	106,903
Net Pension Liability as of 2023	\$1,369,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1449000
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$221,785 Proportionate Share: 0.0000353

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$104,707	\$124,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,549	\$0
Net Difference Between Projected and Actual	28,555	0
Change of Assumptions	6,794	0
Changes in Proportion and Differences Between	5,994	183
Total	\$43,892	\$183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,680)
Total	\$19,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,790

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,245
2025	3,816
2026	19,759
2027	3,889
2028	0
Thereafter	0
Total	\$43,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$203,035	\$124,585	\$59,174

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of 2022	\$104,707
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	689
- Net Difference Between Projected and Actual Investment	15,633
- Change of Assumptions	(2,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,643
Pension Expense/Income	19,611
Contributions	(24,790)
Total Activity in FY 2023	19,878
Net Pension Liability as of 2023	\$124,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$133,024 Proportionate Share: 0.0000212

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,554	\$74,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,531	\$0
Net Difference Between Projected and Actual	17,149	0
Change of Assumptions	4,080	0
Changes in Proportion and Differences Between	6,816	25
Total	\$29,576	\$25

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,019
Total	\$18,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,899

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,242
2025	3,786
2026	12,188
2027	2,335
2028	0
Thereafter	0
Total	\$29,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,936	\$74,822	\$35,538

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of 2022	\$60,554
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	9,676
- Change of Assumptions	(1,531)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,359
Pension Expense/Income	18,208
Contributions	(14,899)
Total Activity in FY 2023	14,268
Net Pension Liability as of 2023	\$74,822

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$514,151 Proportionate Share: 0.0000818

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$248,522	\$288,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,907	\$0
Net Difference Between Projected and Actual	66,171	0
Change of Assumptions	15,743	0
Changes in Proportion and Differences Between	19,960	121
Total	\$107,781	\$121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,244
Total	\$73,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,585

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$42,921
2025	10,713
2026	45,012
2027	9,014
2028	0
Thereafter	0
Total	\$107,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,489	\$288,700	\$137,123

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of 2022	\$248,522
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,493
- Net Difference Between Projected and Actual Investment	35,501
- Change of Assumptions	(7,285)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,797)
Pension Expense/Income	73,851
Contributions	(57,585)
Total Activity in FY 2023	40,178
Net Pension Liability as of 2023	\$288,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$104,549 Proportionate Share: 0.0000166

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$68,438	\$58,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,199	\$0
Net Difference Between Projected and Actual	13,428	0
Change of Assumptions	3,195	0
Changes in Proportion and Differences Between	319	12,444
Total	\$18,141	\$12,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,586)
Total	\$3,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,429

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$213
2025	(2,976)
2026	6,630
2027	1,830
2028	0
Thereafter	0
Total	\$5,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$95,478	\$58,587	\$27,827

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of 2022	\$68,438
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17)
- Net Difference Between Projected and Actual Investment	4,982
- Change of Assumptions	(3,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,547)
Pension Expense/Income	3,307
Contributions	(11,429)
Total Activity in FY 2023	(9,851)
Net Pension Liability as of 2023	\$58,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1454000
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: (\$15,993) Proportionate Share: (0.0000025)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$32,169	(\$8,823)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$181)	\$0
Net Difference Between Projected and Actual	(2,022)	0
Change of Assumptions	(481)	0
Changes in Proportion and Differences Between	944	22,364
Total	(\$1,740)	\$22,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,791)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,891)
Total	(\$9,682)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,791)

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$8,837)
2025	(8,187)
2026	(6,805)
2027	(275)
2028	0
Thereafter	0
Total	(\$24,104)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$14,379)	(\$8,823)	(\$4,191)

PERF Net Pension Liability - Unaudited
HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of 2022	\$32,169
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(753)
- Net Difference Between Projected and Actual Investment	(5,992)
- Change of Assumptions	(3,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,894)
Pension Expense/Income	(9,682)
Contributions	1,791
Total Activity in FY 2023	(40,992)
Net Pension Liability as of 2023	(\$8,823)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1455000
 Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,163,035 Proportionate Share: 0.0001850

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$644,643	\$652,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,359	\$0
Net Difference Between Projected and Actual	149,653	0
Change of Assumptions	35,605	0
Changes in Proportion and Differences Between	3,416	59,364
Total	\$202,033	\$59,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,663)
Total	\$124,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,437

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$32,805
2025	(373)
2026	89,853
2027	20,384
2028	0
Thereafter	0
Total	\$142,669

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,064,063	\$652,927	\$310,120

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of 2022	\$644,643
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,910
- Net Difference Between Projected and Actual Investment	70,097
- Change of Assumptions	(24,129)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,040)
Pension Expense/Income	124,883
Contributions	(126,437)
Total Activity in FY 2023	8,284
Net Pension Liability as of 2023	\$652,927

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$752,694 Proportionate Share: 0.0001197

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$376,883	\$422,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,643	\$0
Net Difference Between Projected and Actual	96,829	0
Change of Assumptions	23,038	0
Changes in Proportion and Differences Between	3,743	7,830
Total	\$132,253	\$7,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,545)
Total	\$78,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,302

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,682
2025	7,484
2026	64,069
2027	13,188
2028	0
Thereafter	0
Total	\$124,423

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$688,478	\$422,461	\$200,656

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of 2022	\$376,883
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,949
- Net Difference Between Projected and Actual Investment	50,318
- Change of Assumptions	(11,885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,282
Pension Expense/Income	78,216
Contributions	(84,302)
Total Activity in FY 2023	45,578
Net Pension Liability as of 2023	\$422,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$220,958 Proportionate Share: 0.0000351

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$106,284	\$123,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,535	\$0
Net Difference Between Projected and Actual	28,394	0
Change of Assumptions	6,755	0
Changes in Proportion and Differences Between	24,361	255
Total	\$62,045	\$255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,148
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,277
Total	\$38,425

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,364

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$28,089
2025	10,533
2026	19,300
2027	3,868
2028	0
Thereafter	0
Total	\$61,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$201,884	\$123,880	\$58,839

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of 2022	\$106,284
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	647
- Net Difference Between Projected and Actual Investment	15,277
- Change of Assumptions	(3,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,295)
Pension Expense/Income	38,425
Contributions	(24,364)
Total Activity in FY 2023	17,596
Net Pension Liability as of 2023	\$123,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$322,746 Proportionate Share: 0.0000513

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$142,869	\$181,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,704	\$0
Net Difference Between Projected and Actual	41,498	0
Change of Assumptions	9,873	0
Changes in Proportion and Differences Between	11,690	10,306
Total	\$66,765	\$10,306

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,755
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,267)
Total	\$33,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,042

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,998
2025	3,822
2026	29,988
2027	5,651
2028	0
Thereafter	0
Total	\$56,459

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,062	\$181,055	\$85,995

PERF Net Pension Liability - Unaudited
TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of 2022	\$142,869
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,166
- Net Difference Between Projected and Actual Investment	23,867
- Change of Assumptions	(3,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,073
Pension Expense/Income	33,488
Contributions	(36,042)
Total Activity in FY 2023	38,186
Net Pension Liability as of 2023	\$181,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$57,528 Proportionate Share: 0.0000092

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$30,277	\$32,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$664	\$0
Net Difference Between Projected and Actual	7,442	0
Change of Assumptions	1,771	0
Changes in Proportion and Differences Between	223	6,783
Total	\$10,100	\$6,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,503)
Total	\$2,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,443

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$587)
2025	(1,848)
2026	4,738
2027	1,014
2028	0
Thereafter	0
Total	\$3,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,916	\$32,470	\$15,422

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of 2022	\$30,277
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126
- Net Difference Between Projected and Actual Investment	3,706
- Change of Assumptions	(1,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,751
Pension Expense/Income	2,088
Contributions	(6,443)
Total Activity in FY 2023	2,193
Net Pension Liability as of 2023	\$32,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,631,034 Proportionate Share: 0.0004185

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,451,709	\$1,477,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,219	\$0
Net Difference Between Projected and Actual	338,538	0
Change of Assumptions	80,545	0
Changes in Proportion and Differences Between	30,210	75,525
Total	\$479,512	\$75,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,841
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,206)
Total	\$295,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$286,868

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$148,394
2025	5,172
2026	204,310
2027	46,111
2028	0
Thereafter	0
Total	\$403,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,407,084	\$1,477,026	\$701,542

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of 2022	\$1,451,709
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,436
- Net Difference Between Projected and Actual Investment	159,382
- Change of Assumptions	(53,973)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,295)
Pension Expense/Income	295,635
Contributions	(286,868)
Total Activity in FY 2023	25,317
Net Pension Liability as of 2023	\$1,477,026

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$199,313 Proportionate Share: 0.0000317

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$96,192	\$111,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,289	\$0
Net Difference Between Projected and Actual	25,643	0
Change of Assumptions	6,101	0
Changes in Proportion and Differences Between	10,830	2,501
Total	\$44,863	\$2,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,156
Total	\$34,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,323

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,404
2025	2,005
2026	17,460
2027	3,493
2028	0
Thereafter	0
Total	\$42,362

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,329	\$111,880	\$53,139

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of 2022	\$96,192
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	581
- Net Difference Between Projected and Actual Investment	13,772
- Change of Assumptions	(2,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,397)
Pension Expense/Income	34,868
Contributions	(22,323)
Total Activity in FY 2023	15,688
Net Pension Liability as of 2023	\$111,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,404,703 Proportionate Share: 0.0005416

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,738,708	\$1,911,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,108	\$0
Net Difference Between Projected and Actual	438,118	0
Change of Assumptions	104,237	0
Changes in Proportion and Differences Between	13,984	112,162
Total	\$595,447	\$112,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,851)
Total	\$300,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,692

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$143,551
2025	(4,959)
2026	285,018
2027	59,675
2028	0
Thereafter	0
Total	\$483,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,115,117	\$1,911,487	\$907,897

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of 2022	\$1,738,708
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,228
- Net Difference Between Projected and Actual Investment	223,543
- Change of Assumptions	(56,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,388
Pension Expense/Income	300,186
Contributions	(379,692)
Total Activity in FY 2023	172,779
Net Pension Liability as of 2023	\$1,911,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1464000
 Submission Unit Name: OWEN COUNTY

Wages: \$5,025,864 Proportionate Share: 0.0007994

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,638,180	\$2,821,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,724	\$0
Net Difference Between Projected and Actual	646,661	0
Change of Assumptions	153,854	0
Changes in Proportion and Differences Between	45,254	134,552
Total	\$903,493	\$134,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$572,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,631)
Total	\$557,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$559,292

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$268,458
2025	1,723
2026	410,679
2027	88,081
2028	0
Thereafter	0
Total	\$768,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,597,904	\$2,821,350	\$1,340,053

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of 2022	\$2,638,180
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,868
- Net Difference Between Projected and Actual Investment	321,082
- Change of Assumptions	(90,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,995)
Pension Expense/Income	557,111
Contributions	(559,292)
Total Activity in FY 2023	183,170
Net Pension Liability as of 2023	\$2,821,350

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$668,801 Proportionate Share: 0.0001064

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$259,876	\$375,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,683	\$0
Net Difference Between Projected and Actual	86,070	0
Change of Assumptions	20,478	0
Changes in Proportion and Differences Between	43,462	2,980
Total	\$157,693	\$2,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,446
Total	\$92,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,989

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,251
2025	21,418
2026	66,322
2027	11,722
2028	0
Thereafter	0
Total	\$154,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$611,980	\$375,521	\$178,361

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of 2022	\$259,876
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,067
- Net Difference Between Projected and Actual Investment	53,999
- Change of Assumptions	(3,603)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,493
Pension Expense/Income	92,678
Contributions	(69,989)
Total Activity in FY 2023	115,645
Net Pension Liability as of 2023	\$375,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1466000
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$358,308 Proportionate Share: 0.0000570

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$169,992	\$201,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,116	\$0
Net Difference Between Projected and Actual	46,109	0
Change of Assumptions	10,970	0
Changes in Proportion and Differences Between	7,022	6,810
Total	\$68,217	\$6,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,574)
Total	\$35,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,130

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,158
2025	4,170
2026	31,799
2027	6,280
2028	0
Thereafter	0
Total	\$61,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$327,847	\$201,172	\$95,550

PERF Net Pension Liability - Unaudited

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of 2022	\$169,992
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,097
- Net Difference Between Projected and Actual Investment	25,130
- Change of Assumptions	(4,782)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,601
Pension Expense/Income	35,264
Contributions	(40,130)
Total Activity in FY 2023	31,180
Net Pension Liability as of 2023	\$201,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$788,122 Proportionate Share: 0.0001254

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$426,713	\$442,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,055	\$0
Net Difference Between Projected and Actual	101,440	0
Change of Assumptions	24,135	0
Changes in Proportion and Differences Between	4,138	30,096
Total	\$138,768	\$30,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,845
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,458)
Total	\$81,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,221

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,029
2025	(2,926)
2026	62,752
2027	13,817
2028	0
Thereafter	0
Total	\$108,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$721,262	\$442,578	\$210,211

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of 2022	\$426,713
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,477
- Net Difference Between Projected and Actual Investment	48,779
- Change of Assumptions	(15,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,152)
Pension Expense/Income	81,387
Contributions	(88,221)
Total Activity in FY 2023	15,865
Net Pension Liability as of 2023	\$442,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1468000

Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$336,838 Proportionate Share: 0.0000536

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$188,915	\$189,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,870	\$0
Net Difference Between Projected and Actual	43,359	0
Change of Assumptions	10,316	0
Changes in Proportion and Differences Between	9,129	19,840
Total	\$66,674	\$19,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,856)
Total	\$35,547

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,726

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,151
2025	2,841
2026	25,936
2027	5,906
2028	0
Thereafter	0
Total	\$46,834

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$308,291	\$189,172	\$89,851

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of 2022	\$188,915
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	514
- Net Difference Between Projected and Actual Investment	20,045
- Change of Assumptions	(7,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,933)
Pension Expense/Income	35,547
Contributions	(37,726)
Total Activity in FY 2023	257
Net Pension Liability as of 2023	\$189,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$123,520 Proportionate Share: 0.0000196

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$91,777	\$69,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,415	\$0
Net Difference Between Projected and Actual	15,855	0
Change of Assumptions	3,772	0
Changes in Proportion and Differences Between	7,647	16,712
Total	\$28,689	\$16,712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,665
Total	\$17,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,834

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,680
2025	(3,257)
2026	6,395
2027	2,159
2028	0
Thereafter	0
Total	\$11,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,733	\$69,175	\$32,856

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of 2022	\$91,777
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(215)
- Net Difference Between Projected and Actual Investment	4,529
- Change of Assumptions	(4,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,058)
Pension Expense/Income	17,708
Contributions	(13,834)
Total Activity in FY 2023	(22,602)
Net Pension Liability as of 2023	\$69,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1470000
 Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$819,505 Proportionate Share: 0.0001304

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$448,790	\$460,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,416	\$0
Net Difference Between Projected and Actual	105,485	0
Change of Assumptions	25,097	0
Changes in Proportion and Differences Between	28,174	21,748
Total	\$168,172	\$21,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,975
Total	\$103,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,785

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$59,123
2025	8,362
2026	64,572
2027	14,367
2028	0
Thereafter	0
Total	\$146,424

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$750,021	\$460,225	\$218,593

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of 2022	\$448,790
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,445
- Net Difference Between Projected and Actual Investment	50,100
- Change of Assumptions	(16,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,239)
Pension Expense/Income	103,402
Contributions	(91,785)
Total Activity in FY 2023	11,435
Net Pension Liability as of 2023	\$460,225

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$6,516,842 Proportionate Share: 0.0010366

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,529,453	\$3,658,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,852	\$0
Net Difference Between Projected and Actual	838,540	0
Change of Assumptions	199,506	0
Changes in Proportion and Differences Between	76,883	146,855
Total	\$1,189,781	\$146,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$742,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,701
Total	\$786,388

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$721,590

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$384,453
2025	27,171
2026	517,086
2027	114,216
2028	0
Thereafter	0
Total	\$1,042,926

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,962,205	\$3,658,508	\$1,737,677

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of 2022	\$3,529,453
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,167
- Net Difference Between Projected and Actual Investment	402,968
- Change of Assumptions	(127,539)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(223,339)
Pension Expense/Income	786,388
Contributions	(721,590)
Total Activity in FY 2023	129,055
Net Pension Liability as of 2023	\$3,658,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1471001
 Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$49,048 Proportionate Share: 0.0000078

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$25,546	\$27,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$0
Net Difference Between Projected and Actual	6,310	0
Change of Assumptions	1,501	0
Changes in Proportion and Differences Between	310	956
Total	\$8,684	\$956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(361)
Total	\$5,227

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,493

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,623
2025	205
2026	4,042
2027	858
2028	0
Thereafter	0
Total	\$7,728

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,863	\$27,529	\$13,075

PERF Net Pension Liability - Unaudited
DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of 2022	\$25,546
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109
- Net Difference Between Projected and Actual Investment	3,157
- Change of Assumptions	(866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151)
Pension Expense/Income	5,227
Contributions	(5,493)
Total Activity in FY 2023	1,983
Net Pension Liability as of 2023	\$27,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1472000
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$404,356 Proportionate Share: 0.0000643

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$200,584	\$226,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,643	\$0
Net Difference Between Projected and Actual	52,014	0
Change of Assumptions	12,375	0
Changes in Proportion and Differences Between	3,548	3,414
Total	\$72,580	\$3,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,069
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(716)
Total	\$45,353

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,288

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,786
2025	3,622
2026	34,673
2027	7,085
2028	0
Thereafter	0
Total	\$69,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$369,834	\$226,936	\$107,788

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of 2022	\$200,584
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,081
- Net Difference Between Projected and Actual Investment	27,260
- Change of Assumptions	(6,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,157
Pension Expense/Income	45,353
Contributions	(45,288)
Total Activity in FY 2023	26,352
Net Pension Liability as of 2023	\$226,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$3,008,090 Proportionate Share: 0.0004785

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,458,017	\$1,688,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,552	\$0
Net Difference Between Projected and Actual	387,074	0
Change of Assumptions	92,093	0
Changes in Proportion and Differences Between	66,726	75,051
Total	\$580,445	\$75,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$342,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,552
Total	\$357,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,027

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$177,407
2025	12,693
2026	262,572
2027	52,722
2028	0
Thereafter	0
Total	\$505,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,752,185	\$1,688,786	\$802,121

PERF Net Pension Liability - Unaudited
SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of 2022	\$1,458,017
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,657
- Net Difference Between Projected and Actual Investment	207,139
- Change of Assumptions	(43,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,629
Pension Expense/Income	357,380
Contributions	(336,027)
Total Activity in FY 2023	230,769
Net Pension Liability as of 2023	\$1,688,786

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$15,683,297 Proportionate Share: 0.0024946

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,420,416	\$8,804,277

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,133	\$0
Net Difference Between Projected and Actual	2,017,964	0
Change of Assumptions	480,115	0
Changes in Proportion and Differences Between	252,927	313,402
Total	\$2,931,139	\$313,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,787,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	119,933
Total	\$1,907,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,740,542

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$973,836
2025	113,941
2026	1,255,097
2027	274,863
2028	0
Thereafter	0
Total	\$2,617,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,348,174	\$8,804,277	\$4,181,758

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of 2022	\$8,420,416
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,582
- Net Difference Between Projected and Actual Investment	978,795
- Change of Assumptions	(300,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(492,066)
Pension Expense/Income	1,907,226
Contributions	(1,740,542)
Total Activity in FY 2023	383,861
Net Pension Liability as of 2023	\$8,804,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$13,332,507 Proportionate Share: 0.0021207

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,454,948	\$7,484,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,134	\$0
Net Difference Between Projected and Actual	1,715,504	0
Change of Assumptions	408,153	0
Changes in Proportion and Differences Between	292,921	31,133
Total	\$2,569,712	\$31,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,519,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	110,103
Total	\$1,629,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,475,360

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$899,338
2025	243,396
2026	1,162,180
2027	233,665
2028	0
Thereafter	0
Total	\$2,538,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,197,616	\$7,484,659	\$3,554,980

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of 2022	\$6,454,948
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,491
- Net Difference Between Projected and Actual Investment	918,895
- Change of Assumptions	(189,973)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108,148
Pension Expense/Income	1,629,510
Contributions	(1,475,360)
Total Activity in FY 2023	1,029,711
Net Pension Liability as of 2023	\$7,484,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1476000
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$405,504 Proportionate Share: 0.0000645

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$203,107	\$227,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,657	\$0
Net Difference Between Projected and Actual	52,176	0
Change of Assumptions	12,414	0
Changes in Proportion and Differences Between	3,147	5,008
Total	\$72,394	\$5,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	402
Total	\$46,614

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,417

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,196
2025	2,564
2026	34,518
2027	7,108
2028	0
Thereafter	0
Total	\$67,386

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,984	\$227,642	\$108,123

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of 2022	\$203,107
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,049
- Net Difference Between Projected and Actual Investment	27,110
- Change of Assumptions	(6,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,585
Pension Expense/Income	46,614
Contributions	(45,417)
Total Activity in FY 2023	24,535
Net Pension Liability as of 2023	\$227,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$3,256,118 Proportionate Share: 0.0005179

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,712,531	\$1,827,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,397	\$0
Net Difference Between Projected and Actual	418,946	0
Change of Assumptions	99,676	0
Changes in Proportion and Differences Between	54,432	96,138
Total	\$610,451	\$96,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,871
Total	\$399,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,605

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$195,516
2025	(3,385)
2026	265,119
2027	57,063
2028	0
Thereafter	0
Total	\$514,313

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,978,802	\$1,827,842	\$868,168

PERF Net Pension Liability - Unaudited
BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of 2022	\$1,712,531
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,982
- Net Difference Between Projected and Actual Investment	207,602
- Change of Assumptions	(59,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,586)
Pension Expense/Income	399,928
Contributions	(359,605)
Total Activity in FY 2023	115,311
Net Pension Liability as of 2023	\$1,827,842

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$345,858 Proportionate Share: 0.0000550

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$177,245	\$194,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,971	\$0
Net Difference Between Projected and Actual	44,491	0
Change of Assumptions	10,585	0
Changes in Proportion and Differences Between	5,840	5,457
Total	\$64,887	\$5,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,309)
Total	\$38,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,736

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,576
2025	4,911
2026	28,884
2027	6,059
2028	0
Thereafter	0
Total	\$59,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$316,343	\$194,113	\$92,198

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of 2022	\$177,245
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	823
- Net Difference Between Projected and Actual Investment	22,617
- Change of Assumptions	(5,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94)
Pension Expense/Income	38,097
Contributions	(38,736)
Total Activity in FY 2023	16,868
Net Pension Liability as of 2023	\$194,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,602,914 Proportionate Share: 0.0004140

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,356,148	\$1,461,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,895	\$0
Net Difference Between Projected and Actual	334,898	0
Change of Assumptions	79,679	0
Changes in Proportion and Differences Between	8,780	40,226
Total	\$453,252	\$40,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,438)
Total	\$278,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,445

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$139,548
2025	14,189
2026	213,674
2027	45,615
2028	0
Thereafter	0
Total	\$413,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,381,201	\$1,461,144	\$693,998

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of 2022	\$1,356,148
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,810
- Net Difference Between Projected and Actual Investment	167,535
- Change of Assumptions	(45,983)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,099)
Pension Expense/Income	278,178
Contributions	(287,445)
Total Activity in FY 2023	104,996
Net Pension Liability as of 2023	\$1,461,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1481000

Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$42,772 Proportionate Share: 0.0000068

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,131	\$23,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$491	\$0
Net Difference Between Projected and Actual	5,501	0
Change of Assumptions	1,309	0
Changes in Proportion and Differences Between	501	383
Total	\$7,802	\$383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	104
Total	\$4,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,790

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,605
2025	387
2026	3,678
2027	749
2028	0
Thereafter	0
Total	\$7,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,112	\$23,999	\$11,399

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of 2022	\$21,131
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115
- Net Difference Between Projected and Actual Investment	2,893
- Change of Assumptions	(649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	323
Pension Expense/Income	4,976
Contributions	(4,790)
Total Activity in FY 2023	2,868
Net Pension Liability as of 2023	\$23,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$2,169,170 Proportionate Share: 0.0003450

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,089,964	\$1,217,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,912	\$0
Net Difference Between Projected and Actual	279,082	0
Change of Assumptions	66,399	0
Changes in Proportion and Differences Between	76,311	1,606
Total	\$446,704	\$1,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	113,830
Total	\$361,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,170

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$191,222
2025	32,030
2026	183,833
2027	38,013
2028	0
Thereafter	0
Total	\$445,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,984,334	\$1,217,620	\$578,332

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of 2022	\$1,089,964
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,553
- Net Difference Between Projected and Actual Investment	144,569
- Change of Assumptions	(34,599)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,707)
Pension Expense/Income	361,010
Contributions	(241,170)
Total Activity in FY 2023	127,656
Net Pension Liability as of 2023	\$1,217,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$577,349 Proportionate Share: 0.0000918

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$276,276	\$323,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,629	\$0
Net Difference Between Projected and Actual	74,260	0
Change of Assumptions	17,668	0
Changes in Proportion and Differences Between	11,165	11,669
Total	\$109,722	\$11,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,699)
Total	\$52,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,663

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,265
2025	9,794
2026	50,879
2027	10,115
2028	0
Thereafter	0
Total	\$98,053

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$528,005	\$323,993	\$153,887

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of 2022	\$276,276
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,722
- Net Difference Between Projected and Actual Investment	40,165
- Change of Assumptions	(7,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,353
Pension Expense/Income	52,072
Contributions	(64,663)
Total Activity in FY 2023	47,717
Net Pension Liability as of 2023	\$323,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$154,659 Proportionate Share: 0.0000246

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$97,138	\$86,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,776	\$0
Net Difference Between Projected and Actual	19,900	0
Change of Assumptions	4,735	0
Changes in Proportion and Differences Between	4,614	10,928
Total	\$31,025	\$10,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,286)
Total	\$16,339

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,322

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,948
2025	(1,044)
2026	10,482
2027	2,711
2028	0
Thereafter	0
Total	\$20,097

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,492	\$86,822	\$41,238

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of 2022	\$97,138
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50
- Net Difference Between Projected and Actual Investment	7,912
- Change of Assumptions	(4,266)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,029)
Pension Expense/Income	16,339
Contributions	(17,322)
Total Activity in FY 2023	(10,316)
Net Pension Liability as of 2023	\$86,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$51,000 Proportionate Share: 0.0000081

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$25,861	\$28,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$585	\$0
Net Difference Between Projected and Actual	6,552	0
Change of Assumptions	1,559	0
Changes in Proportion and Differences Between	1,029	189
Total	\$9,725	\$189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	936
Total	\$6,739

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,712

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,694
2025	661
2026	4,289
2027	892
2028	0
Thereafter	0
Total	\$9,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,589	\$28,588	\$13,578

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of 2022	\$25,861
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125
- Net Difference Between Projected and Actual Investment	3,360
- Change of Assumptions	(838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(947)
Pension Expense/Income	6,739
Contributions	(5,712)
Total Activity in FY 2023	2,727
Net Pension Liability as of 2023	\$28,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$546,584 Proportionate Share: 0.0000869

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$286,683	\$306,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,275	\$0
Net Difference Between Projected and Actual	70,296	0
Change of Assumptions	16,725	0
Changes in Proportion and Differences Between	5,776	7,162
Total	\$99,072	\$7,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	448
Total	\$62,709

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,217

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$32,785
2025	4,817
2026	44,733
2027	9,575
2028	0
Thereafter	0
Total	\$91,910

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$499,822	\$306,699	\$145,673

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of 2022	\$286,683
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,183
- Net Difference Between Projected and Actual Investment	34,916
- Change of Assumptions	(9,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,735)
Pension Expense/Income	62,709
Contributions	(61,217)
Total Activity in FY 2023	20,016
Net Pension Liability as of 2023	\$306,699

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$28,955 Proportionate Share: 0.0000046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,454	\$16,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$332	\$0
Net Difference Between Projected and Actual	3,721	0
Change of Assumptions	885	0
Changes in Proportion and Differences Between	124	660
Total	\$5,062	\$660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(230)
Total	\$3,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,243

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,490
2025	74
2026	2,332
2027	506
2028	0
Thereafter	0
Total	\$4,402

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,458	\$16,235	\$7,711

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of 2022	\$15,454
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58
- Net Difference Between Projected and Actual Investment	1,814
- Change of Assumptions	(547)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(367)
Pension Expense/Income	3,066
Contributions	(3,243)
Total Activity in FY 2023	781
Net Pension Liability as of 2023	\$16,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$163,130 Proportionate Share: 0.0000259

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$80,738	\$91,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,870	\$0
Net Difference Between Projected and Actual	20,951	0
Change of Assumptions	4,985	0
Changes in Proportion and Differences Between	3,844	760
Total	\$31,650	\$760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,049
Total	\$19,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,270

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,935
2025	3,124
2026	13,977
2027	2,854
2028	0
Thereafter	0
Total	\$30,890

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,969	\$91,410	\$43,417

PERF Net Pension Liability - Unaudited
WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of 2022	\$80,738
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	436
- Net Difference Between Projected and Actual Investment	10,987
- Change of Assumptions	(2,497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	411
Pension Expense/Income	19,605
Contributions	(18,270)
Total Activity in FY 2023	10,672
Net Pension Liability as of 2023	\$91,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$3,812,859 Proportionate Share: 0.0006065

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,022,868	\$2,140,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,795	\$0
Net Difference Between Projected and Actual	490,618	0
Change of Assumptions	116,728	0
Changes in Proportion and Differences Between	36,857	64,044
Total	\$687,998	\$64,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$434,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,796
Total	\$450,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$426,763

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$219,812
2025	28,207
2026	309,108
2027	66,827
2028	0
Thereafter	0
Total	\$623,954

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,488,402	\$2,140,541	\$1,016,690

PERF Net Pension Liability - Unaudited
YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of 2022	\$2,022,868
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,868
- Net Difference Between Projected and Actual Investment	240,975
- Change of Assumptions	(70,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,025)
Pension Expense/Income	450,332
Contributions	(426,763)
Total Activity in FY 2023	117,673
Net Pension Liability as of 2023	\$2,140,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$2,614,377 Proportionate Share: 0.0004158

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,240,402	\$1,467,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,025	\$0
Net Difference Between Projected and Actual	336,354	0
Change of Assumptions	80,026	0
Changes in Proportion and Differences Between	58,311	5,090
Total	\$504,716	\$5,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$297,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,178
Total	\$338,084

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,870

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$180,739
2025	41,660
2026	231,412
2027	45,815
2028	0
Thereafter	0
Total	\$499,626

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,391,554	\$1,467,497	\$697,015

PERF Net Pension Liability - Unaudited
MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of 2022	\$1,240,402
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,994
- Net Difference Between Projected and Actual Investment	183,275
- Change of Assumptions	(34,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,523
Pension Expense/Income	338,084
Contributions	(289,870)
Total Activity in FY 2023	227,095
Net Pension Liability as of 2023	\$1,467,497

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$264,298 Proportionate Share: 0.0000420

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$131,515	\$148,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,033	\$0
Net Difference Between Projected and Actual	33,975	0
Change of Assumptions	8,083	0
Changes in Proportion and Differences Between	1,723	2,169
Total	\$46,814	\$2,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(838)
Total	\$29,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,602

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,929
2025	2,506
2026	22,582
2027	4,628
2028	0
Thereafter	0
Total	\$44,645

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,571	\$148,232	\$70,406

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of 2022	\$131,515
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	697
- Net Difference Between Projected and Actual Investment	17,745
- Change of Assumptions	(4,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,726
Pension Expense/Income	29,254
Contributions	(29,602)
Total Activity in FY 2023	16,717
Net Pension Liability as of 2023	\$148,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1493000
 Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$58,375 Proportionate Share: 0.0000093

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$25,231	\$32,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$672	\$0
Net Difference Between Projected and Actual	7,523	0
Change of Assumptions	1,790	0
Changes in Proportion and Differences Between	2,526	8,239
Total	\$12,511	\$8,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,896)
Total	(\$2,233)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,538

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,192)
2025	(89)
2026	5,527
2027	1,026
2028	0
Thereafter	0
Total	\$4,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,491	\$32,823	\$15,590

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of 2022	\$25,231
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	224
- Net Difference Between Projected and Actual Investment	4,409
- Change of Assumptions	(548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,278
Pension Expense/Income	(2,233)
Contributions	(6,538)
Total Activity in FY 2023	7,592
Net Pension Liability as of 2023	\$32,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$666,059 Proportionate Share: 0.0001059

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$254,514	\$373,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,647	\$0
Net Difference Between Projected and Actual	85,666	0
Change of Assumptions	20,382	0
Changes in Proportion and Differences Between	48,348	1,942
Total	\$162,043	\$1,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,095
Total	\$87,969

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,599

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$56,308
2025	24,670
2026	67,453
2027	11,670
2028	0
Thereafter	0
Total	\$160,101

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$609,104	\$373,756	\$177,523

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of 2022	\$254,514
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,127
- Net Difference Between Projected and Actual Investment	54,256
- Change of Assumptions	(3,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,691
Pension Expense/Income	87,969
Contributions	(74,599)
Total Activity in FY 2023	119,242
Net Pension Liability as of 2023	\$373,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$45,865 Proportionate Share: 0.0000073

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,285	\$25,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$527	\$0
Net Difference Between Projected and Actual	5,905	0
Change of Assumptions	1,405	0
Changes in Proportion and Differences Between	272	1,081
Total	\$8,109	\$1,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(798)
Total	\$4,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,137

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,403
2025	92
2026	3,730
2027	803
2028	0
Thereafter	0
Total	\$7,028

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,987	\$25,764	\$12,237

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of 2022	\$24,285
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	2,908
- Change of Assumptions	(845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26
Pension Expense/Income	4,432
Contributions	(5,137)
Total Activity in FY 2023	1,479
Net Pension Liability as of 2023	\$25,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$86,453 Proportionate Share: 0.0000138

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$53,300	\$48,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$996	\$0
Net Difference Between Projected and Actual	11,163	0
Change of Assumptions	2,656	0
Changes in Proportion and Differences Between	3,327	7,137
Total	\$18,142	\$7,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,655)
Total	\$8,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,683

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,285
2025	166
2026	6,035
2027	1,519
2028	0
Thereafter	0
Total	\$11,005

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,373	\$48,705	\$23,133

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of 2022	\$53,300
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50
- Net Difference Between Projected and Actual Investment	4,585
- Change of Assumptions	(2,283)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,496)
Pension Expense/Income	8,232
Contributions	(9,683)
Total Activity in FY 2023	(4,595)
Net Pension Liability as of 2023	\$48,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1497000
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$27,353 Proportionate Share: 0.0000044

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,508	\$15,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$318	\$0
Net Difference Between Projected and Actual	3,559	0
Change of Assumptions	847	0
Changes in Proportion and Differences Between	112	477
Total	\$4,836	\$477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(311)
Total	\$2,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,064

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,490
2025	122
2026	2,262
2027	485
2028	0
Thereafter	0
Total	\$4,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,307	\$15,529	\$7,376

PERF Net Pension Liability - Unaudited
ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of 2022	\$14,508
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	1,769
- Change of Assumptions	(497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88)
Pension Expense/Income	2,841
Contributions	(3,064)
Total Activity in FY 2023	1,021
Net Pension Liability as of 2023	\$15,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1498000
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

RICHLAND TOWNSHIP, JAY COUNTY - 1498000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$183,731 Proportionate Share: 0.0000292

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$104,076	\$103,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,109	\$0
Net Difference Between Projected and Actual	23,621	0
Change of Assumptions	5,620	0
Changes in Proportion and Differences Between	1,011	7,097
Total	\$32,361	\$7,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,104)
Total	\$18,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,578

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,655
2025	(585)
2026	13,976
2027	3,218
2028	0
Thereafter	0
Total	\$25,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,949	\$103,057	\$48,949

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of 2022	\$104,076
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261
- Net Difference Between Projected and Actual Investment	10,777
- Change of Assumptions	(4,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,272)
Pension Expense/Income	18,817
Contributions	(20,578)
Total Activity in FY 2023	(1,019)
Net Pension Liability as of 2023	\$103,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$780,224 Proportionate Share: 0.0001241

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$380,983	\$437,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,961	\$0
Net Difference Between Projected and Actual	100,389	0
Change of Assumptions	23,884	0
Changes in Proportion and Differences Between	44,211	163
Total	\$177,445	\$163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,913
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,538
Total	\$123,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,384

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$73,846
2025	22,009
2026	67,754
2027	13,673
2028	0
Thereafter	0
Total	\$177,282

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$713,785	\$437,990	\$208,032

PERF Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of 2022	\$380,983
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,195
- Net Difference Between Projected and Actual Investment	53,372
- Change of Assumptions	(11,418)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,209)
Pension Expense/Income	123,451
Contributions	(87,384)
Total Activity in FY 2023	57,007
Net Pension Liability as of 2023	\$437,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$144,803 Proportionate Share: 0.0000230

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$84,207	\$81,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,661	\$0
Net Difference Between Projected and Actual	18,605	0
Change of Assumptions	4,427	0
Changes in Proportion and Differences Between	705	20,741
Total	\$25,398	\$20,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,943)
Total	\$7,536

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,218

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$4,686)
2025	(3,895)
2026	10,704
2027	2,534
2028	0
Thereafter	0
Total	\$4,657

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,289	\$81,175	\$38,555

PERF Net Pension Liability - Unaudited
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of 2022	\$84,207
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165
- Net Difference Between Projected and Actual Investment	8,213
- Change of Assumptions	(3,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	647
Pension Expense/Income	7,536
Contributions	(16,218)
Total Activity in FY 2023	(3,032)
Net Pension Liability as of 2023	\$81,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$628,301 Proportionate Share: 0.0000999

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$337,145	\$352,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,214	\$0
Net Difference Between Projected and Actual	80,812	0
Change of Assumptions	19,227	0
Changes in Proportion and Differences Between	5,817	13,993
Total	\$113,070	\$13,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,076)
Total	\$66,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,017

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,014
2025	2,731
2026	50,326
2027	11,006
2028	0
Thereafter	0
Total	\$99,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$574,594	\$352,580	\$167,465

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of 2022	\$337,145
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,226
- Net Difference Between Projected and Actual Investment	39,205
- Change of Assumptions	(12,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,464)
Pension Expense/Income	66,499
Contributions	(70,017)
Total Activity in FY 2023	15,435
Net Pension Liability as of 2023	\$352,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1503000
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,392,786 Proportionate Share: 0.0002215

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$710,243	\$781,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,994	\$0
Net Difference Between Projected and Actual	179,179	0
Change of Assumptions	42,630	0
Changes in Proportion and Differences Between	18,640	22,005
Total	\$256,443	\$22,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,294)
Total	\$141,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,992

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,756
2025	18,472
2026	116,804
2027	24,406
2028	0
Thereafter	0
Total	\$234,438

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,274,000	\$781,747	\$371,306

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of 2022	\$710,243
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,380
- Net Difference Between Projected and Actual Investment	91,527
- Change of Assumptions	(23,182)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,368
Pension Expense/Income	141,403
Contributions	(155,992)
Total Activity in FY 2023	71,504
Net Pension Liability as of 2023	\$781,747

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,736,458 Proportionate Share: 0.0002762

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$781,520	\$974,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,944	\$0
Net Difference Between Projected and Actual	223,427	0
Change of Assumptions	53,158	0
Changes in Proportion and Differences Between	73,063	11,566
Total	\$369,592	\$11,566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,232
Total	\$199,120

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,174

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$123,045
2025	44,931
2026	159,618
2027	30,432
2028	0
Thereafter	0
Total	\$358,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,588,618	\$974,802	\$463,001

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of 2022	\$781,520
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,064
- Net Difference Between Projected and Actual Investment	126,979
- Change of Assumptions	(19,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,552
Pension Expense/Income	199,120
Contributions	(193,174)
Total Activity in FY 2023	193,282
Net Pension Liability as of 2023	\$974,802

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$55,835 Proportionate Share: 0.0000089

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$28,069	\$31,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$643	\$0
Net Difference Between Projected and Actual	7,200	0
Change of Assumptions	1,713	0
Changes in Proportion and Differences Between	329	11
Total	\$9,885	\$11

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	275
Total	\$6,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,254

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,504
2025	632
2026	4,756
2027	982
2028	0
Thereafter	0
Total	\$9,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,190	\$31,411	\$14,919

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of 2022	\$28,069
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145
- Net Difference Between Projected and Actual Investment	3,736
- Change of Assumptions	(888)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49)
Pension Expense/Income	6,652
Contributions	(6,254)
Total Activity in FY 2023	3,342
Net Pension Liability as of 2023	\$31,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,486,308 Proportionate Share: 0.0002364

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$782,150	\$834,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,070	\$0
Net Difference Between Projected and Actual	191,232	0
Change of Assumptions	45,498	0
Changes in Proportion and Differences Between	3,860	37,429
Total	\$257,660	\$37,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,967)
Total	\$146,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,625

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,205
2025	1,295
2026	120,683
2027	26,048
2028	0
Thereafter	0
Total	\$220,231

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,359,700	\$834,335	\$396,283

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of 2022	\$782,150
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,179
- Net Difference Between Projected and Actual Investment	94,706
- Change of Assumptions	(26,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,503)
Pension Expense/Income	146,405
Contributions	(162,625)
Total Activity in FY 2023	52,185
Net Pension Liability as of 2023	\$834,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,681,549 Proportionate Share: 0.0002675

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$789,404	\$944,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,316	\$0
Net Difference Between Projected and Actual	216,390	0
Change of Assumptions	51,483	0
Changes in Proportion and Differences Between	55,436	2,882
Total	\$342,625	\$2,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,567
Total	\$221,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,121

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,708
2025	36,001
2026	148,559
2027	29,475
2028	0
Thereafter	0
Total	\$339,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,538,578	\$944,097	\$448,417

PERF Net Pension Liability - Unaudited
NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of 2022	\$789,404
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,296
- Net Difference Between Projected and Actual Investment	118,969
- Change of Assumptions	(21,665)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,993
Pension Expense/Income	221,221
Contributions	(178,121)
Total Activity in FY 2023	154,693
Net Pension Liability as of 2023	\$944,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$127,887 Proportionate Share: 0.0000203

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$66,546	\$71,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,466	\$0
Net Difference Between Projected and Actual	16,421	0
Change of Assumptions	3,907	0
Changes in Proportion and Differences Between	605	2,176
Total	\$22,399	\$2,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(947)
Total	\$13,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,324

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,862
2025	612
2026	10,512
2027	2,237
2028	0
Thereafter	0
Total	\$20,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,759	\$71,645	\$34,029

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of 2022	\$66,546
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	284
- Net Difference Between Projected and Actual Investment	8,209
- Change of Assumptions	(2,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(408)
Pension Expense/Income	13,597
Contributions	(14,324)
Total Activity in FY 2023	5,099
Net Pension Liability as of 2023	\$71,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1509000
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$849,545 Proportionate Share: 0.0001351

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$456,359	\$476,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,755	\$0
Net Difference Between Projected and Actual	109,287	0
Change of Assumptions	26,002	0
Changes in Proportion and Differences Between	3,569	38,847
Total	\$148,613	\$38,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,669)
Total	\$71,125

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,698

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$32,686
2025	(5,808)
2026	68,002
2027	14,886
2028	0
Thereafter	0
Total	\$109,766

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$777,054	\$476,813	\$226,471

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of 2022	\$456,359
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,650
- Net Difference Between Projected and Actual Investment	52,967
- Change of Assumptions	(16,285)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,695
Pension Expense/Income	71,125
Contributions	(94,698)
Total Activity in FY 2023	20,454
Net Pension Liability as of 2023	\$476,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$984,200 Proportionate Share: 0.0001565

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$439,960	\$552,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,301	\$0
Net Difference Between Projected and Actual	126,598	0
Change of Assumptions	30,120	0
Changes in Proportion and Differences Between	30,331	19,759
Total	\$198,350	\$19,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,334)
Total	\$102,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,273

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,585
2025	13,028
2026	89,734
2027	17,244
2028	0
Thereafter	0
Total	\$178,591

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$900,140	\$552,341	\$262,345

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of 2022	\$439,960
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,487
- Net Difference Between Projected and Actual Investment	72,302
- Change of Assumptions	(10,647)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,719
Pension Expense/Income	102,793
Contributions	(103,273)
Total Activity in FY 2023	112,381
Net Pension Liability as of 2023	\$552,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$878,611 Proportionate Share: 0.0001398

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$417,883	\$493,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,095	\$0
Net Difference Between Projected and Actual	113,089	0
Change of Assumptions	26,906	0
Changes in Proportion and Differences Between	26,617	214
Total	\$176,707	\$214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,668
Total	\$116,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,405

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,409
2025	16,821
2026	77,860
2027	15,403
2028	0
Thereafter	0
Total	\$176,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$804,087	\$493,401	\$234,350

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of 2022	\$417,883
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,673
- Net Difference Between Projected and Actual Investment	61,518
- Change of Assumptions	(11,816)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,718
Pension Expense/Income	116,830
Contributions	(98,405)
Total Activity in FY 2023	75,518
Net Pension Liability as of 2023	\$493,401

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,290,478 Proportionate Share: 0.0002053

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$698,574	\$724,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,825	\$0
Net Difference Between Projected and Actual	166,074	0
Change of Assumptions	39,512	0
Changes in Proportion and Differences Between	19,512	28,776
Total	\$239,923	\$28,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,075
Total	\$159,165

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,532

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$77,563
2025	8,203
2026	102,760
2027	22,621
2028	0
Thereafter	0
Total	\$211,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,180,823	\$724,572	\$344,149

PERF Net Pension Liability - Unaudited
WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of 2022	\$698,574
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,418
- Net Difference Between Projected and Actual Investment	79,863
- Change of Assumptions	(25,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,697)
Pension Expense/Income	159,165
Contributions	(144,532)
Total Activity in FY 2023	25,998
Net Pension Liability as of 2023	\$724,572

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,724,287 Proportionate Share: 0.0002743

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$833,558	\$968,096

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,807	\$0
Net Difference Between Projected and Actual	221,890	0
Change of Assumptions	52,792	0
Changes in Proportion and Differences Between	59,818	404
Total	\$354,307	\$404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,989
Total	\$228,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,119

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$132,138
2025	40,628
2026	150,914
2027	30,223
2028	0
Thereafter	0
Total	\$353,903

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,577,689	\$968,096	\$459,816

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of 2022	\$833,558
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,002
- Net Difference Between Projected and Actual Investment	119,020
- Change of Assumptions	(24,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(433)
Pension Expense/Income	228,515
Contributions	(193,119)
Total Activity in FY 2023	134,538
Net Pension Liability as of 2023	\$968,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,397,230 Proportionate Share: 0.000222

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$780,889	\$784,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,045	\$0
Net Difference Between Projected and Actual	179,745	0
Change of Assumptions	42,765	0
Changes in Proportion and Differences Between	28,052	49,175
Total	\$266,607	\$49,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,990)
Total	\$156,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,318

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$77,159
2025	8,155
2026	107,635
2027	24,483
2028	0
Thereafter	0
Total	\$217,432

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,278,026	\$784,218	\$372,479

PERF Net Pension Liability - Unaudited
SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of 2022	\$780,889
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,176
- Net Difference Between Projected and Actual Investment	83,375
- Change of Assumptions	(29,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,519)
Pension Expense/Income	156,208
Contributions	(155,318)
Total Activity in FY 2023	3,329
Net Pension Liability as of 2023	\$784,218

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$328,339 Proportionate Share: 0.0000522

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$154,538	\$184,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,769	\$0
Net Difference Between Projected and Actual	42,226	0
Change of Assumptions	10,046	0
Changes in Proportion and Differences Between	20,116	80
Total	\$76,157	\$80

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,707
Total	\$44,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,771

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,763
2025	11,282
2026	29,282
2027	5,750
2028	0
Thereafter	0
Total	\$76,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$300,238	\$184,231	\$87,504

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of 2022	\$154,538
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,025
- Net Difference Between Projected and Actual Investment	23,154
- Change of Assumptions	(4,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,452
Pension Expense/Income	44,106
Contributions	(36,771)
Total Activity in FY 2023	29,693
Net Pension Liability as of 2023	\$184,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1517000
 Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,828 Proportionate Share: 0.0000006

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,892	\$2,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43	\$0
Net Difference Between Projected and Actual	485	0
Change of Assumptions	115	0
Changes in Proportion and Differences Between	0	114
Total	\$643	\$114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41)
Total	\$389

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$181
2025	(8)
2026	291
2027	65
2028	0
Thereafter	0
Total	\$529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,451	\$2,118	\$1,006

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of 2022	\$1,892
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9
- Net Difference Between Projected and Actual Investment	251
- Change of Assumptions	(60)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113)
Pension Expense/Income	389
Contributions	(250)
Total Activity in FY 2023	226
Net Pension Liability as of 2023	\$2,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$577,111 Proportionate Share: 0.0000918

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$284,791	\$323,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,629	\$0
Net Difference Between Projected and Actual	74,260	0
Change of Assumptions	17,668	0
Changes in Proportion and Differences Between	5,070	17,457
Total	\$103,627	\$17,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,125)
Total	\$38,646

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,634

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,994
2025	6,351
2026	49,711
2027	10,114
2028	0
Thereafter	0
Total	\$86,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$528,005	\$323,993	\$153,887

PERF Net Pension Liability - Unaudited
METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of 2022	\$284,791
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,571
- Net Difference Between Projected and Actual Investment	39,114
- Change of Assumptions	(8,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,227
Pension Expense/Income	38,646
Contributions	(64,634)
Total Activity in FY 2023	39,202
Net Pension Liability as of 2023	\$323,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$47,558 Proportionate Share: 0.0000076

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$23,023	\$26,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$549	\$0
Net Difference Between Projected and Actual	6,148	0
Change of Assumptions	1,463	0
Changes in Proportion and Differences Between	725	132
Total	\$8,885	\$132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	212
Total	\$5,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,319

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,048
2025	682
2026	4,186
2027	837
2028	0
Thereafter	0
Total	\$8,753

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,713	\$26,823	\$12,740

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of 2022	\$23,023
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141
- Net Difference Between Projected and Actual Investment	3,307
- Change of Assumptions	(670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	684
Pension Expense/Income	5,657
Contributions	(5,319)
Total Activity in FY 2023	3,800
Net Pension Liability as of 2023	\$26,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$15,462,408 Proportionate Share: 0.0024595

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,592,851	\$8,680,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177,598	\$0
Net Difference Between Projected and Actual	1,989,571	0
Change of Assumptions	473,359	0
Changes in Proportion and Differences Between	307,145	4,208
Total	\$2,947,673	\$4,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,762,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	191,023
Total	\$1,953,168

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,731,789

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,077,060
2025	258,424
2026	1,336,986
2027	270,995
2028	0
Thereafter	0
Total	\$2,943,465

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,146,289	\$8,680,397	\$4,122,919

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of 2022	\$7,592,851
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,746
- Net Difference Between Projected and Actual Investment	1,052,533
- Change of Assumptions	(230,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,095
Pension Expense/Income	1,953,168
Contributions	(1,731,789)
Total Activity in FY 2023	1,087,546
Net Pension Liability as of 2023	\$8,680,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$426,585 Proportionate Share: 0.0000679

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$204,368	\$239,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,903	\$0
Net Difference Between Projected and Actual	54,927	0
Change of Assumptions	13,068	0
Changes in Proportion and Differences Between	10,602	113
Total	\$83,500	\$113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,107
Total	\$54,755

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,778

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,630
2025	7,653
2026	37,622
2027	7,482
2028	0
Thereafter	0
Total	\$83,387

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$390,540	\$239,642	\$113,822

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of 2022	\$204,368
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,273
- Net Difference Between Projected and Actual Investment	29,706
- Change of Assumptions	(5,869)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,187
Pension Expense/Income	54,755
Contributions	(47,778)
Total Activity in FY 2023	35,274
Net Pension Liability as of 2023	\$239,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$255,727 Proportionate Share: 0.0000407

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$128,992	\$143,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,939	\$0
Net Difference Between Projected and Actual	32,924	0
Change of Assumptions	7,833	0
Changes in Proportion and Differences Between	2,485	6,221
Total	\$46,181	\$6,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,913)
Total	\$26,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,641

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,495
2025	3,315
2026	21,665
2027	4,485
2028	0
Thereafter	0
Total	\$39,960

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$234,094	\$143,644	\$68,226

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of 2022	\$128,992
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	648
- Net Difference Between Projected and Actual Investment	17,005
- Change of Assumptions	(4,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,512
Pension Expense/Income	26,247
Contributions	(28,641)
Total Activity in FY 2023	14,652
Net Pension Liability as of 2023	\$143,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$175,538 Proportionate Share: 0.0000279

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$114,799	\$98,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,015	\$0
Net Difference Between Projected and Actual	22,569	0
Change of Assumptions	5,370	0
Changes in Proportion and Differences Between	866	24,493
Total	\$30,820	\$24,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,993)
Total	\$3,996

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,660

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,612)
2025	(4,391)
2026	11,255
2027	3,075
2028	0
Thereafter	0
Total	\$6,327

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,472	\$98,468	\$46,769

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of 2022	\$114,799
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23)
- Net Difference Between Projected and Actual Investment	8,402
- Change of Assumptions	(5,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,779)
Pension Expense/Income	3,996
Contributions	(19,660)
Total Activity in FY 2023	(16,331)
Net Pension Liability as of 2023	\$98,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1524000

Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$2,017,855 Proportionate Share: 0.0003210

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,048,334	\$1,132,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,179	\$0
Net Difference Between Projected and Actual	259,667	0
Change of Assumptions	61,780	0
Changes in Proportion and Differences Between	65,287	30,495
Total	\$409,913	\$30,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,925
Total	\$235,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,993

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$138,461
2025	38,924
2026	166,666
2027	35,367
2028	0
Thereafter	0
Total	\$379,418

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,846,294	\$1,132,916	\$538,100

PERF Net Pension Liability - Unaudited
PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of 2022	\$1,048,334
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,560
- Net Difference Between Projected and Actual Investment	130,292
- Change of Assumptions	(35,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,826)
Pension Expense/Income	235,910
Contributions	(225,993)
Total Activity in FY 2023	84,582
Net Pension Liability as of 2023	\$1,132,916

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$1,942,594 Proportionate Share: 0.0003090

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,095,326	\$1,090,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,313	\$0
Net Difference Between Projected and Actual	249,960	0
Change of Assumptions	59,471	0
Changes in Proportion and Differences Between	17,992	110,195
Total	\$349,736	\$110,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,224)
Total	\$185,164

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,571

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$78,304
2025	(21,489)
2026	148,679
2027	34,047
2028	0
Thereafter	0
Total	\$239,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,777,273	\$1,090,564	\$517,984

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of 2022	\$1,095,326
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,860
- Net Difference Between Projected and Actual Investment	114,785
- Change of Assumptions	(42,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,977)
Pension Expense/Income	185,164
Contributions	(217,571)
Total Activity in FY 2023	(4,762)
Net Pension Liability as of 2023	\$1,090,564

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1526000
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$499,097 Proportionate Share: 0.0000794

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$325,160	\$280,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,733	\$0
Net Difference Between Projected and Actual	64,229	0
Change of Assumptions	15,281	0
Changes in Proportion and Differences Between	3,649	49,099
Total	\$88,892	\$49,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,200)
Total	\$39,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,899

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,017
2025	(13,211)
2026	32,238
2027	8,749
2028	0
Thereafter	0
Total	\$39,793

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$456,684	\$280,229	\$133,100

PERF Net Pension Liability - Unaudited
SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of 2022	\$325,160
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42)
- Net Difference Between Projected and Actual Investment	24,101
- Change of Assumptions	(14,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,929)
Pension Expense/Income	39,687
Contributions	(55,899)
Total Activity in FY 2023	(44,931)
Net Pension Liability as of 2023	\$280,229

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1527000
 Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,550,745 Proportionate Share: 0.0002467

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$835,450	\$870,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,814	\$0
Net Difference Between Projected and Actual	199,564	0
Change of Assumptions	47,480	0
Changes in Proportion and Differences Between	23,652	60,115
Total	\$288,510	\$60,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,402)
Total	\$131,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,923

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$65,407
2025	12,627
2026	123,179
2027	27,182
2028	0
Thereafter	0
Total	\$228,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,418,943	\$870,687	\$413,549

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of 2022	\$835,450
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,976
- Net Difference Between Projected and Actual Investment	96,461
- Change of Assumptions	(29,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,308
Pension Expense/Income	131,350
Contributions	(168,923)
Total Activity in FY 2023	35,237
Net Pension Liability as of 2023	\$870,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$312,626 Proportionate Share: 0.0000497

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$148,861	\$175,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,589	\$0
Net Difference Between Projected and Actual	40,204	0
Change of Assumptions	9,565	0
Changes in Proportion and Differences Between	20,462	3,542
Total	\$73,820	\$3,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,972)
Total	\$32,636

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,014

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,789
2025	11,368
2026	27,645
2027	5,476
2028	0
Thereafter	0
Total	\$70,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$285,859	\$175,408	\$83,313

PERF Net Pension Liability - Unaudited

DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of 2022	\$148,861
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	945
- Net Difference Between Projected and Actual Investment	21,833
- Change of Assumptions	(4,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,375
Pension Expense/Income	32,636
Contributions	(35,014)
Total Activity in FY 2023	26,547
Net Pension Liability as of 2023	\$175,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$113,489 Proportionate Share: 0.0000181

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,238	\$63,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,307	\$0
Net Difference Between Projected and Actual	14,642	0
Change of Assumptions	3,484	0
Changes in Proportion and Differences Between	485	2,415
Total	\$19,918	\$2,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,279
Total	\$19,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,711

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,866
2025	404
2026	9,238
2027	1,995
2028	0
Thereafter	0
Total	\$17,503

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,106	\$63,881	\$30,341

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of 2022	\$60,238
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237
- Net Difference Between Projected and Actual Investment	7,208
- Change of Assumptions	(2,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,240)
Pension Expense/Income	19,247
Contributions	(12,711)
Total Activity in FY 2023	3,643
Net Pension Liability as of 2023	\$63,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1531000

Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$3,661,120 Proportionate Share: 0.0005823

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,899,553	\$2,055,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,047	\$0
Net Difference Between Projected and Actual	471,042	0
Change of Assumptions	112,070	0
Changes in Proportion and Differences Between	84,014	36,355
Total	\$709,173	\$36,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$417,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,091
Total	\$465,288

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$410,046

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$253,768
2025	52,249
2026	302,643
2027	64,158
2028	0
Thereafter	0
Total	\$672,818

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,349,211	\$2,055,131	\$976,123

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of 2022	\$1,899,553
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,310
- Net Difference Between Projected and Actual Investment	236,617
- Change of Assumptions	(63,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,645)
Pension Expense/Income	465,288
Contributions	(410,046)
Total Activity in FY 2023	155,578
Net Pension Liability as of 2023	\$2,055,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,631,052 Proportionate Share: 0.0002594

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$831,981	\$915,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,731	\$0
Net Difference Between Projected and Actual	209,837	0
Change of Assumptions	49,925	0
Changes in Proportion and Differences Between	21,621	36,234
Total	\$300,114	\$36,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,480)
Total	\$175,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,678

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$94,675
2025	3,859
2026	136,764
2027	28,582
2028	0
Thereafter	0
Total	\$263,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,491,989	\$915,509	\$434,838

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of 2022	\$831,981
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,954
- Net Difference Between Projected and Actual Investment	107,162
- Change of Assumptions	(27,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,887
Pension Expense/Income	175,371
Contributions	(182,678)
Total Activity in FY 2023	83,528
Net Pension Liability as of 2023	\$915,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$216,647 Proportionate Share: 0.0000345

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$126,153	\$121,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,491	\$0
Net Difference Between Projected and Actual	27,908	0
Change of Assumptions	6,640	0
Changes in Proportion and Differences Between	1,741	23,460
Total	\$38,780	\$23,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,550)
Total	\$17,168

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,584

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,938
2025	(7,189)
2026	15,770
2027	3,801
2028	0
Thereafter	0
Total	\$15,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$198,433	\$121,762	\$57,833

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of 2022	\$126,153
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251
- Net Difference Between Projected and Actual Investment	12,339
- Change of Assumptions	(5,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,515)
Pension Expense/Income	17,168
Contributions	(22,584)
Total Activity in FY 2023	(4,391)
Net Pension Liability as of 2023	\$121,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$762,048 Proportionate Share: 0.0001212

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$413,467	\$427,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,752	\$0
Net Difference Between Projected and Actual	98,043	0
Change of Assumptions	23,326	0
Changes in Proportion and Differences Between	45,378	17,535
Total	\$175,499	\$17,535

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,515
Total	\$105,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,349

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,675
2025	17,412
2026	60,523
2027	13,354
2028	0
Thereafter	0
Total	\$157,964

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$697,105	\$427,755	\$203,170

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of 2022	\$413,467
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,408
- Net Difference Between Projected and Actual Investment	47,017
- Change of Assumptions	(14,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,153)
Pension Expense/Income	105,351
Contributions	(85,349)
Total Activity in FY 2023	14,288
Net Pension Liability as of 2023	\$427,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$2,251,499 Proportionate Share: 0.0003581

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,189,625	\$1,263,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,858	\$0
Net Difference Between Projected and Actual	289,679	0
Change of Assumptions	68,920	0
Changes in Proportion and Differences Between	23,969	36,938
Total	\$408,426	\$36,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,168
Total	\$274,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,168

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$130,264
2025	18,576
2026	183,192
2027	39,456
2028	0
Thereafter	0
Total	\$371,488

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,059,681	\$1,263,855	\$600,292

PERF Net Pension Liability - Unaudited

PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of 2022	\$1,189,625
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,729
- Net Difference Between Projected and Actual Investment	142,867
- Change of Assumptions	(41,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,619)
Pension Expense/Income	274,734
Contributions	(252,168)
Total Activity in FY 2023	74,230
Net Pension Liability as of 2023	\$1,263,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$306,200 Proportionate Share: 0.0000487

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$152,015	\$171,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,517	\$0
Net Difference Between Projected and Actual	39,395	0
Change of Assumptions	9,373	0
Changes in Proportion and Differences Between	5,067	4,092
Total	\$57,352	\$4,092

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,277
Total	\$40,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,952

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,734
2025	1,975
2026	26,184
2027	5,367
2028	0
Thereafter	0
Total	\$53,260

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,107	\$171,879	\$81,637

PERF Net Pension Liability - Unaudited
NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of 2022	\$152,015
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	817
- Net Difference Between Projected and Actual Investment	20,635
- Change of Assumptions	(4,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,092)
Pension Expense/Income	40,169
Contributions	(33,952)
Total Activity in FY 2023	19,864
Net Pension Liability as of 2023	\$171,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1538000
 Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$73,274 Proportionate Share: 0.0000117

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$43,523	\$41,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$845	\$0
Net Difference Between Projected and Actual	9,465	0
Change of Assumptions	2,252	0
Changes in Proportion and Differences Between	1,008	3,707
Total	\$13,570	\$3,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,463)
Total	\$6,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,207

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,535
2025	(305)
2026	5,343
2027	1,290
2028	0
Thereafter	0
Total	\$9,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,295	\$41,293	\$19,613

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of 2022	\$43,523
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72
- Net Difference Between Projected and Actual Investment	4,094
- Change of Assumptions	(1,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,328)
Pension Expense/Income	6,920
Contributions	(8,207)
Total Activity in FY 2023	(2,230)
Net Pension Liability as of 2023	\$41,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$528,234 Proportionate Share: 0.0000840

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$290,468	\$296,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,066	\$0
Net Difference Between Projected and Actual	67,950	0
Change of Assumptions	16,167	0
Changes in Proportion and Differences Between	16,715	14,364
Total	\$106,898	\$14,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,616
Total	\$70,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,972

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,167
2025	2,731
2026	41,381
2027	9,255
2028	0
Thereafter	0
Total	\$92,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$483,142	\$296,464	\$140,811

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of 2022	\$290,468
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	907
- Net Difference Between Projected and Actual Investment	32,103
- Change of Assumptions	(10,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,093)
Pension Expense/Income	70,799
Contributions	(58,972)
Total Activity in FY 2023	5,996
Net Pension Liability as of 2023	\$296,464

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$48,900 Proportionate Share: 0.0000078

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,808	\$27,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$0
Net Difference Between Projected and Actual	6,310	0
Change of Assumptions	1,501	0
Changes in Proportion and Differences Between	214	1,881
Total	\$8,588	\$1,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,007)
Total	\$4,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,477

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,100
2025	(118)
2026	3,866
2027	859
2028	0
Thereafter	0
Total	\$6,707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,863	\$27,529	\$13,075

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of 2022	\$26,808
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87
- Net Difference Between Projected and Actual Investment	3,002
- Change of Assumptions	(983)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(489)
Pension Expense/Income	4,581
Contributions	(5,477)
Total Activity in FY 2023	721
Net Pension Liability as of 2023	\$27,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$1,032,617 Proportionate Share: 0.0001642

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$509,975	\$579,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,857	\$0
Net Difference Between Projected and Actual	132,827	0
Change of Assumptions	31,602	0
Changes in Proportion and Differences Between	9,982	564
Total	\$186,268	\$564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,992
Total	\$128,636

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,653

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$65,070
2025	13,696
2026	88,847
2027	18,091
2028	0
Thereafter	0
Total	\$185,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$944,428	\$579,517	\$275,252

PERF Net Pension Liability - Unaudited
BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of 2022	\$509,975
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,800
- Net Difference Between Projected and Actual Investment	69,891
- Change of Assumptions	(15,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(478)
Pension Expense/Income	128,636
Contributions	(115,653)
Total Activity in FY 2023	69,542
Net Pension Liability as of 2023	\$579,517

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$366,028 Proportionate Share: 0.0000582

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$209,414	\$205,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,203	\$0
Net Difference Between Projected and Actual	47,080	0
Change of Assumptions	11,201	0
Changes in Proportion and Differences Between	14,475	14,480
Total	\$76,959	\$14,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,153
Total	\$55,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,995

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,608
2025	1,877
2026	27,582
2027	6,412
2028	0
Thereafter	0
Total	\$62,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$334,749	\$205,407	\$97,562

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of 2022	\$209,414
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	483
- Net Difference Between Projected and Actual Investment	21,236
- Change of Assumptions	(8,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,378)
Pension Expense/Income	55,851
Contributions	(40,995)
Total Activity in FY 2023	(4,007)
Net Pension Liability as of 2023	\$205,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1544000
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$698,841 Proportionate Share: 0.0001112

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$345,029	\$392,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,030	\$0
Net Difference Between Projected and Actual	89,953	0
Change of Assumptions	21,402	0
Changes in Proportion and Differences Between	6,710	26,898
Total	\$126,095	\$26,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,823)
Total	\$63,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,262

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,788
2025	(2,444)
2026	58,601
2027	12,252
2028	0
Thereafter	0
Total	\$99,197

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$639,588	\$392,462	\$186,407

PERF Net Pension Liability - Unaudited
LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of 2022	\$345,029
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,902
- Net Difference Between Projected and Actual Investment	47,373
- Change of Assumptions	(10,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,140
Pension Expense/Income	63,848
Contributions	(69,262)
Total Activity in FY 2023	47,433
Net Pension Liability as of 2023	\$392,462

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$367,386 Proportionate Share: 0.0000584

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$177,245	\$206,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,217	\$0
Net Difference Between Projected and Actual	47,242	0
Change of Assumptions	11,240	0
Changes in Proportion and Differences Between	20,739	86
Total	\$83,438	\$86

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,715
Total	\$55,557

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,147

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,719
2025	10,032
2026	32,166
2027	6,435
2028	0
Thereafter	0
Total	\$83,352

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$335,899	\$206,113	\$97,897

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of 2022	\$177,245
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,069
- Net Difference Between Projected and Actual Investment	25,368
- Change of Assumptions	(5,184)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,795)
Pension Expense/Income	55,557
Contributions	(41,147)
Total Activity in FY 2023	28,868
Net Pension Liability as of 2023	\$206,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,092,820 Proportionate Share: 0.0001738

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$603,643	\$613,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,550	\$0
Net Difference Between Projected and Actual	140,593	0
Change of Assumptions	33,450	0
Changes in Proportion and Differences Between	5,355	39,169
Total	\$191,948	\$39,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,522
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,423)
Total	\$110,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,395

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,021
2025	(2,720)
2026	85,327
2027	19,151
2028	0
Thereafter	0
Total	\$152,779

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$999,644	\$613,398	\$291,345

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of 2022	\$603,643
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,829
- Net Difference Between Projected and Actual Investment	66,097
- Change of Assumptions	(22,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,391)
Pension Expense/Income	110,099
Contributions	(122,395)
Total Activity in FY 2023	9,755
Net Pension Liability as of 2023	\$613,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$97,120 Proportionate Share: 0.0000154

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$52,669	\$54,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,112	\$0
Net Difference Between Projected and Actual	12,458	0
Change of Assumptions	2,964	0
Changes in Proportion and Differences Between	1,284	2,305
Total	\$17,818	\$2,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	837
Total	\$11,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,877

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,794
2025	341
2026	7,680
2027	1,698
2028	0
Thereafter	0
Total	\$15,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,576	\$54,352	\$25,815

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of 2022	\$52,669
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176
- Net Difference Between Projected and Actual Investment	5,958
- Change of Assumptions	(1,917)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,528)
Pension Expense/Income	11,871
Contributions	(10,877)
Total Activity in FY 2023	1,683
Net Pension Liability as of 2023	\$54,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1548000
 Submission Unit Name: WASHINGTON TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

WASHINGTON TOWNSHIP LIBRARY - 1548000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$7,182,700 Proportionate Share: 0.0011425

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,628,484	\$4,032,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,499	\$0
Net Difference Between Projected and Actual	924,206	0
Change of Assumptions	219,887	0
Changes in Proportion and Differences Between	64,291	17,010
Total	\$1,290,883	\$17,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$818,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,625
Total	\$834,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$804,297

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$465,667
2025	75,126
2026	607,196
2027	125,884
2028	0
Thereafter	0
Total	\$1,273,873

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,571,310	\$4,032,264	\$1,915,200

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of 2022	\$3,628,484
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,056
- Net Difference Between Projected and Actual Investment	476,413
- Change of Assumptions	(116,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,244)
Pension Expense/Income	834,186
Contributions	(804,297)
Total Activity in FY 2023	403,780
Net Pension Liability as of 2023	\$4,032,264

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$338,457 Proportionate Share: 0.0000538

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$230,545	\$189,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,885	\$0
Net Difference Between Projected and Actual	43,521	0
Change of Assumptions	10,354	0
Changes in Proportion and Differences Between	26,594	34,530
Total	\$84,354	\$34,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,910
Total	\$43,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,907

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,824
2025	1,614
2026	20,456
2027	5,930
2028	0
Thereafter	0
Total	\$49,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$309,441	\$189,878	\$90,186

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of 2022	\$230,545
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(209)
- Net Difference Between Projected and Actual Investment	15,069
- Change of Assumptions	(11,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,067)
Pension Expense/Income	43,456
Contributions	(37,907)
Total Activity in FY 2023	(40,667)
Net Pension Liability as of 2023	\$189,878

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,551,407 Proportionate Share: 0.0004058

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,387,371	\$1,432,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,302	\$0
Net Difference Between Projected and Actual	328,265	0
Change of Assumptions	78,101	0
Changes in Proportion and Differences Between	15,415	66,474
Total	\$451,083	\$66,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$290,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,027)
Total	\$264,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,057

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$136,279
2025	2,224
2026	201,394
2027	44,712
2028	0
Thereafter	0
Total	\$384,609

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,334,037	\$1,432,204	\$680,252

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of 2022	\$1,387,371
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,661
- Net Difference Between Projected and Actual Investment	157,049
- Change of Assumptions	(50,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,079)
Pension Expense/Income	264,714
Contributions	(281,057)
Total Activity in FY 2023	44,833
Net Pension Liability as of 2023	\$1,432,204

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$576,945 Proportionate Share: 0.0000918

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$272,176	\$323,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,629	\$0
Net Difference Between Projected and Actual	74,260	0
Change of Assumptions	17,668	0
Changes in Proportion and Differences Between	12,161	9,356
Total	\$110,718	\$9,356

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,015
Total	\$68,786

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,618

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$32,700
2025	7,117
2026	51,431
2027	10,114
2028	0
Thereafter	0
Total	\$101,362

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$528,005	\$323,993	\$153,887

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of 2022	\$272,176
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,795
- Net Difference Between Projected and Actual Investment	40,671
- Change of Assumptions	(7,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,735
Pension Expense/Income	68,786
Contributions	(64,618)
Total Activity in FY 2023	51,817
Net Pension Liability as of 2023	\$323,993

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$717,220 Proportionate Share: 0.0001141

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$375,937	\$402,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,239	\$0
Net Difference Between Projected and Actual	92,299	0
Change of Assumptions	21,960	0
Changes in Proportion and Differences Between	23,742	9,136
Total	\$146,240	\$9,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,011
Total	\$99,760

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,329

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$57,975
2025	7,769
2026	58,788
2027	12,572
2028	0
Thereafter	0
Total	\$137,104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$656,268	\$402,697	\$191,269

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of 2022	\$375,937
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,562
- Net Difference Between Projected and Actual Investment	45,904
- Change of Assumptions	(12,875)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,262)
Pension Expense/Income	99,760
Contributions	(80,329)
Total Activity in FY 2023	26,760
Net Pension Liability as of 2023	\$402,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$211,469 Proportionate Share: 0.0000336

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$98,715	\$118,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,426	\$0
Net Difference Between Projected and Actual	27,180	0
Change of Assumptions	6,467	0
Changes in Proportion and Differences Between	7,810	6,547
Total	\$43,883	\$6,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,181
Total	\$34,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,684

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,517
2025	1,165
2026	18,953
2027	3,701
2028	0
Thereafter	0
Total	\$37,336

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,257	\$118,586	\$56,324

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of 2022	\$98,715
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	672
- Net Difference Between Projected and Actual Investment	14,998
- Change of Assumptions	(2,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,689)
Pension Expense/Income	34,254
Contributions	(23,684)
Total Activity in FY 2023	19,871
Net Pension Liability as of 2023	\$118,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,806,438 Proportionate Share: 0.0002873

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$875,504	\$1,013,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,746	\$0
Net Difference Between Projected and Actual	232,406	0
Change of Assumptions	55,294	0
Changes in Proportion and Differences Between	47,421	804
Total	\$355,867	\$804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,800
Total	\$215,640

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,321

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$129,480
2025	36,185
2026	157,742
2027	31,656
2028	0
Thereafter	0
Total	\$355,063

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,652,461	\$1,013,978	\$481,608

PERF Net Pension Liability - Unaudited
PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of 2022	\$875,504
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,197
- Net Difference Between Projected and Actual Investment	124,360
- Change of Assumptions	(25,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,430
Pension Expense/Income	215,640
Contributions	(202,321)
Total Activity in FY 2023	138,474
Net Pension Liability as of 2023	\$1,013,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1556000
 Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$8,355 Proportionate Share: 0.0000013

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,677	\$4,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94	\$0
Net Difference Between Projected and Actual	1,052	0
Change of Assumptions	250	0
Changes in Proportion and Differences Between	428	927
Total	\$1,824	\$927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(228)
Total	\$703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$344
2025	(75)
2026	485
2027	143
2028	0
Thereafter	0
Total	\$897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,477	\$4,588	\$2,179

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of 2022	\$5,677
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6)
- Net Difference Between Projected and Actual Investment	351
- Change of Assumptions	(276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(925)
Pension Expense/Income	703
Contributions	(936)
Total Activity in FY 2023	(1,089)
Net Pension Liability as of 2023	\$4,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$298,267 Proportionate Share: 0.0000474

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$142,869	\$167,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,423	\$0
Net Difference Between Projected and Actual	38,343	0
Change of Assumptions	9,123	0
Changes in Proportion and Differences Between	7,114	586
Total	\$58,003	\$586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,545)
Total	\$32,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,406

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,319
2025	5,631
2026	26,244
2027	5,223
2028	0
Thereafter	0
Total	\$57,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$272,630	\$167,290	\$79,458

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of 2022	\$142,869
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	885
- Net Difference Between Projected and Actual Investment	20,712
- Change of Assumptions	(4,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,931
Pension Expense/Income	32,415
Contributions	(33,406)
Total Activity in FY 2023	24,421
Net Pension Liability as of 2023	\$167,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$213,119 Proportionate Share: 0.0000339

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$146,969	\$119,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,448	\$0
Net Difference Between Projected and Actual	27,423	0
Change of Assumptions	6,524	0
Changes in Proportion and Differences Between	5,865	22,357
Total	\$42,260	\$22,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,570)
Total	\$16,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,869

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,376
2025	(5,862)
2026	12,654
2027	3,735
2028	0
Thereafter	0
Total	\$19,903

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$194,982	\$119,644	\$56,827

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of 2022	\$146,969
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(162)
- Net Difference Between Projected and Actual Investment	9,286
- Change of Assumptions	(7,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,204)
Pension Expense/Income	16,718
Contributions	(23,869)
Total Activity in FY 2023	(27,325)
Net Pension Liability as of 2023	\$119,644

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$785,916 Proportionate Share: 0.0001250

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$384,137	\$441,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,026	\$0
Net Difference Between Projected and Actual	101,117	0
Change of Assumptions	24,058	0
Changes in Proportion and Differences Between	26,729	183
Total	\$160,930	\$183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,390
Total	\$111,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,021

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,059
2025	17,723
2026	68,192
2027	13,773
2028	0
Thereafter	0
Total	\$160,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$718,962	\$441,167	\$209,540

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of 2022	\$384,137
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,204
- Net Difference Between Projected and Actual Investment	53,710
- Change of Assumptions	(11,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,275)
Pension Expense/Income	111,948
Contributions	(88,021)
Total Activity in FY 2023	57,030
Net Pension Liability as of 2023	\$441,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1560000

Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$5,837,267 Proportionate Share: 0.0009285

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,006,233	\$3,276,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,046	\$0
Net Difference Between Projected and Actual	751,094	0
Change of Assumptions	178,701	0
Changes in Proportion and Differences Between	46,172	45,435
Total	\$1,043,013	\$45,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$665,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,186
Total	\$693,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$649,199

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$360,988
2025	49,442
2026	484,843
2027	102,305
2028	0
Thereafter	0
Total	\$997,578

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,340,447	\$3,276,987	\$1,556,467

PERF Net Pension Liability - Unaudited
WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of 2022	\$3,006,233
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,654
- Net Difference Between Projected and Actual Investment	380,093
- Change of Assumptions	(99,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,357)
Pension Expense/Income	693,424
Contributions	(649,199)
Total Activity in FY 2023	270,754
Net Pension Liability as of 2023	\$3,276,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$1,011,901 Proportionate Share: 0.0001610

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$496,413	\$568,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,626	\$0
Net Difference Between Projected and Actual	130,238	0
Change of Assumptions	30,986	0
Changes in Proportion and Differences Between	12,641	4,757
Total	\$185,491	\$4,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,849)
Total	\$105,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,333

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$60,851
2025	14,544
2026	87,598
2027	17,741
2028	0
Thereafter	0
Total	\$180,734

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$926,023	\$568,223	\$269,888

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of 2022	\$496,413
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,810
- Net Difference Between Projected and Actual Investment	68,975
- Change of Assumptions	(15,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,869
Pension Expense/Income	105,502
Contributions	(113,333)
Total Activity in FY 2023	71,810
Net Pension Liability as of 2023	\$568,223

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$41,000 Proportionate Share: 0.0000065

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,761	\$22,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469	\$0
Net Difference Between Projected and Actual	5,258	0
Change of Assumptions	1,251	0
Changes in Proportion and Differences Between	330	961
Total	\$7,308	\$961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(475)
Total	\$4,182

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,592

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,232
2025	93
2026	3,306
2027	716
2028	0
Thereafter	0
Total	\$6,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,386	\$22,941	\$10,896

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of 2022	\$21,761
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83
- Net Difference Between Projected and Actual Investment	2,572
- Change of Assumptions	(765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(300)
Pension Expense/Income	4,182
Contributions	(4,592)
Total Activity in FY 2023	1,180
Net Pension Liability as of 2023	\$22,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$13,604,195 Proportionate Share: 0.0021639

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,802,816	\$7,637,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,253	\$0
Net Difference Between Projected and Actual	1,750,450	0
Change of Assumptions	416,468	0
Changes in Proportion and Differences Between	124,093	4,517
Total	\$2,447,264	\$4,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,550,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	173,783
Total	\$1,724,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,501,458

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$882,402
2025	166,293
2026	1,155,627
2027	238,425
2028	0
Thereafter	0
Total	\$2,442,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,446,089	\$7,637,126	\$3,627,397

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of 2022	\$6,802,816
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,432
- Net Difference Between Projected and Actual Investment	910,910
- Change of Assumptions	(213,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,823)
Pension Expense/Income	1,724,141
Contributions	(1,501,458)
Total Activity in FY 2023	834,310
Net Pension Liability as of 2023	\$7,637,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$427,691 Proportionate Share: 0.0000680

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$191,122	\$239,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,910	\$0
Net Difference Between Projected and Actual	55,007	0
Change of Assumptions	13,087	0
Changes in Proportion and Differences Between	17,011	3,855
Total	\$90,015	\$3,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,600
Total	\$55,320

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,901

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,892
2025	8,243
2026	39,534
2027	7,491
2028	0
Thereafter	0
Total	\$86,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,115	\$239,995	\$113,990

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of 2022	\$191,122
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,516
- Net Difference Between Projected and Actual Investment	31,420
- Change of Assumptions	(4,623)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,141
Pension Expense/Income	55,320
Contributions	(47,901)
Total Activity in FY 2023	48,873
Net Pension Liability as of 2023	\$239,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$203,408 Proportionate Share: 0.0000324

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$124,261	\$114,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,340	\$0
Net Difference Between Projected and Actual	26,209	0
Change of Assumptions	6,236	0
Changes in Proportion and Differences Between	937	24,345
Total	\$35,722	\$24,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,694)
Total	\$9,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,782

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$238)
2025	(6,256)
2026	14,301
2027	3,570
2028	0
Thereafter	0
Total	\$11,377

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$186,355	\$114,350	\$54,313

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of 2022	\$124,261
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133
- Net Difference Between Projected and Actual Investment	10,874
- Change of Assumptions	(5,279)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,376)
Pension Expense/Income	9,519
Contributions	(22,782)
Total Activity in FY 2023	(9,911)
Net Pension Liability as of 2023	\$114,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$426,531 Proportionate Share: 0.0000678

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$208,468	\$239,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,896	\$0
Net Difference Between Projected and Actual	54,846	0
Change of Assumptions	13,049	0
Changes in Proportion and Differences Between	7,301	3,665
Total	\$80,092	\$3,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,914
Total	\$53,490

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,771

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,543
2025	4,436
2026	36,977
2027	7,471
2028	0
Thereafter	0
Total	\$76,427

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$389,965	\$239,289	\$113,655

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of 2022	\$208,468
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,194
- Net Difference Between Projected and Actual Investment	29,119
- Change of Assumptions	(6,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,057
Pension Expense/Income	53,490
Contributions	(47,771)
Total Activity in FY 2023	30,821
Net Pension Liability as of 2023	\$239,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$504,929 Proportionate Share: 0.0000803

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$220,768	\$283,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,798	\$0
Net Difference Between Projected and Actual	64,957	0
Change of Assumptions	15,455	0
Changes in Proportion and Differences Between	28,442	538
Total	\$114,652	\$538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,980
Total	\$63,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,552

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$41,984
2025	15,928
2026	47,355
2027	8,847
2028	0
Thereafter	0
Total	\$114,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$461,861	\$283,406	\$134,609

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of 2022	\$220,768
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,877
- Net Difference Between Projected and Actual Investment	37,712
- Change of Assumptions	(5,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,091
Pension Expense/Income	63,512
Contributions	(56,552)
Total Activity in FY 2023	62,638
Net Pension Liability as of 2023	\$283,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1568000
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$392,740 Proportionate Share: 0.0000625

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$202,161	\$220,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,513	\$0
Net Difference Between Projected and Actual	50,558	0
Change of Assumptions	12,029	0
Changes in Proportion and Differences Between	3,224	6,476
Total	\$70,324	\$6,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,395)
Total	\$42,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,987

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,370
2025	1,877
2026	32,714
2027	6,887
2028	0
Thereafter	0
Total	\$63,848

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$359,481	\$220,583	\$104,770

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of 2022	\$202,161
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	923
- Net Difference Between Projected and Actual Investment	25,609
- Change of Assumptions	(6,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197
Pension Expense/Income	42,384
Contributions	(43,987)
Total Activity in FY 2023	18,422
Net Pension Liability as of 2023	\$220,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1569000
 Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$1,128,785 Proportionate Share: 0.0001795

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$583,774	\$633,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,962	\$0
Net Difference Between Projected and Actual	145,203	0
Change of Assumptions	34,547	0
Changes in Proportion and Differences Between	15,151	10,162
Total	\$207,863	\$10,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,860
Total	\$152,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,816

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,583
2025	11,910
2026	93,430
2027	19,778
2028	0
Thereafter	0
Total	\$197,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,032,429	\$633,515	\$300,900

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of 2022	\$583,774
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,594
- Net Difference Between Projected and Actual Investment	73,159
- Change of Assumptions	(19,546)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,115)
Pension Expense/Income	152,465
Contributions	(125,816)
Total Activity in FY 2023	49,741
Net Pension Liability as of 2023	\$633,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1570000
 Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$38,470 Proportionate Share: 0.0000061

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,500	\$21,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440	\$0
Net Difference Between Projected and Actual	4,934	0
Change of Assumptions	1,174	0
Changes in Proportion and Differences Between	74	4,210
Total	\$6,622	\$4,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,784)
Total	\$1,586

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,733

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$186
2025	(1,077)
2026	2,633
2027	670
2028	0
Thereafter	0
Total	\$2,412

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,085	\$21,529	\$10,226

PERF Net Pension Liability - Unaudited
BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of 2022	\$20,500
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	2,404
- Change of Assumptions	(726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(578)
Pension Expense/Income	1,586
Contributions	(1,733)
Total Activity in FY 2023	1,029
Net Pension Liability as of 2023	\$21,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1571000
 Submission Unit Name: ADAMS-WELLS SPECIAL SERVICES COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

ADAMS-WELLS SPECIAL SERVICES COOPERATIVE - 1571000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1572000
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$349,733 Proportionate Share: 0.0000556

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$193,961	\$196,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,015	\$0
Net Difference Between Projected and Actual	44,977	0
Change of Assumptions	10,701	0
Changes in Proportion and Differences Between	8,150	12,657
Total	\$67,843	\$12,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,115
Total	\$59,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,170

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,750
2025	(876)
2026	27,184
2027	6,128
2028	0
Thereafter	0
Total	\$55,186

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$319,794	\$196,231	\$93,204

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of 2022	\$193,961
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	571
- Net Difference Between Projected and Actual Investment	21,040
- Change of Assumptions	(7,272)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,849)
Pension Expense/Income	59,950
Contributions	(39,170)
Total Activity in FY 2023	2,270
Net Pension Liability as of 2023	\$196,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$1,248,909 Proportionate Share: 0.0001987

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$598,913	\$701,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,348	\$0
Net Difference Between Projected and Actual	160,735	0
Change of Assumptions	38,242	0
Changes in Proportion and Differences Between	28,057	6,442
Total	\$241,382	\$6,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,546
Total	\$167,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,135

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$88,939
2025	15,143
2026	108,965
2027	21,893
2028	0
Thereafter	0
Total	\$234,940

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,142,861	\$701,279	\$333,086

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of 2022	\$598,913
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,711
- Net Difference Between Projected and Actual Investment	86,823
- Change of Assumptions	(17,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,686)
Pension Expense/Income	167,908
Contributions	(134,135)
Total Activity in FY 2023	102,366
Net Pension Liability as of 2023	\$701,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$139,430 Proportionate Share: 0.0000222

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$72,223	\$78,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,603	\$0
Net Difference Between Projected and Actual	17,958	0
Change of Assumptions	4,273	0
Changes in Proportion and Differences Between	7,269	1,268
Total	\$31,103	\$1,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,864
Total	\$17,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,616

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,300
2025	1,526
2026	11,563
2027	2,446
2028	0
Thereafter	0
Total	\$29,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,688	\$78,351	\$37,214

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of 2022	\$72,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	321
- Net Difference Between Projected and Actual Investment	9,045
- Change of Assumptions	(2,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,973)
Pension Expense/Income	17,770
Contributions	(15,616)
Total Activity in FY 2023	6,128
Net Pension Liability as of 2023	\$78,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$493,355 Proportionate Share: 0.0000785

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$262,399	\$277,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,668	\$0
Net Difference Between Projected and Actual	63,501	0
Change of Assumptions	15,108	0
Changes in Proportion and Differences Between	3,699	14,166
Total	\$87,976	\$14,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,000)
Total	\$55,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,869

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,407
2025	(396)
2026	39,152
2027	8,647
2028	0
Thereafter	0
Total	\$73,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$451,508	\$277,053	\$131,591

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of 2022	\$262,399
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,008
- Net Difference Between Projected and Actual Investment	31,118
- Change of Assumptions	(9,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,638)
Pension Expense/Income	55,242
Contributions	(50,869)
Total Activity in FY 2023	14,654
Net Pension Liability as of 2023	\$277,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$453,113 Proportionate Share: 0.0000721

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$231,807	\$254,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,206	\$0
Net Difference Between Projected and Actual	58,324	0
Change of Assumptions	13,876	0
Changes in Proportion and Differences Between	2,974	3,074
Total	\$80,380	\$3,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,352)
Total	\$47,305

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,749

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,455
2025	3,976
2026	37,932
2027	7,943
2028	0
Thereafter	0
Total	\$77,306

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$414,697	\$254,465	\$120,863

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of 2022	\$231,807
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,089
- Net Difference Between Projected and Actual Investment	29,717
- Change of Assumptions	(7,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,900
Pension Expense/Income	47,305
Contributions	(50,749)
Total Activity in FY 2023	22,658
Net Pension Liability as of 2023	\$254,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$107,892 Proportionate Share: 0.0000172

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$45,415	\$60,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,242	\$0
Net Difference Between Projected and Actual	13,914	0
Change of Assumptions	3,310	0
Changes in Proportion and Differences Between	6,812	309
Total	\$25,278	\$309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,371
Total	\$14,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,084

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,010
2025	3,671
2026	10,393
2027	1,895
2028	0
Thereafter	0
Total	\$24,969

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,929	\$60,705	\$28,833

PERF Net Pension Liability - Unaudited
BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of 2022	\$45,415
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	436
- Net Difference Between Projected and Actual Investment	8,309
- Change of Assumptions	(898)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,833
Pension Expense/Income	14,694
Contributions	(12,084)
Total Activity in FY 2023	15,290
Net Pension Liability as of 2023	\$60,705

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$679,449 Proportionate Share: 0.0001081

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$329,891	\$381,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,806	\$0
Net Difference Between Projected and Actual	87,446	0
Change of Assumptions	20,805	0
Changes in Proportion and Differences Between	12,454	1,412
Total	\$128,511	\$1,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,765
Total	\$80,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,098

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,552
2025	11,355
2026	59,282
2027	11,910
2028	0
Thereafter	0
Total	\$127,099

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$621,758	\$381,521	\$181,211

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of 2022	\$329,891
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,947
- Net Difference Between Projected and Actual Investment	46,734
- Change of Assumptions	(9,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,595
Pension Expense/Income	80,215
Contributions	(76,098)
Total Activity in FY 2023	51,630
Net Pension Liability as of 2023	\$381,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$43,177 Proportionate Share: 0.0000069

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$46,046	\$24,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$498	\$0
Net Difference Between Projected and Actual	5,582	0
Change of Assumptions	1,328	0
Changes in Proportion and Differences Between	544	14,879
Total	\$7,952	\$14,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,647)
Total	(\$703)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,836

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,908)
2025	(5,151)
2026	372
2027	760
2028	0
Thereafter	0
Total	(\$6,927)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,687	\$24,352	\$11,567

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of 2022	\$46,046
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(320)
- Net Difference Between Projected and Actual Investment	(101)
- Change of Assumptions	(2,939)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,795)
Pension Expense/Income	(703)
Contributions	(4,836)
Total Activity in FY 2023	(21,694)
Net Pension Liability as of 2023	\$24,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$359,902 Proportionate Share: 0.0000572

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$175,038	\$201,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,130	\$0
Net Difference Between Projected and Actual	46,271	0
Change of Assumptions	11,009	0
Changes in Proportion and Differences Between	14,257	86
Total	\$75,667	\$86

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,368
Total	\$52,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,309

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,498
2025	6,470
2026	31,311
2027	6,302
2028	0
Thereafter	0
Total	\$75,581

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$328,997	\$201,878	\$95,886

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of 2022	\$175,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,022
- Net Difference Between Projected and Actual Investment	24,669
- Change of Assumptions	(5,210)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,682)
Pension Expense/Income	52,350
Contributions	(40,309)
Total Activity in FY 2023	26,840
Net Pension Liability as of 2023	\$201,878

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$128,227 Proportionate Share: 0.0000204

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,869	\$71,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,473	\$0
Net Difference Between Projected and Actual	16,502	0
Change of Assumptions	3,926	0
Changes in Proportion and Differences Between	5,906	32
Total	\$27,807	\$32

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,724
Total	\$18,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,361

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,634
2025	3,516
2026	11,378
2027	2,247
2028	0
Thereafter	0
Total	\$27,775

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,335	\$71,998	\$34,197

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of 2022	\$60,869
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	391
- Net Difference Between Projected and Actual Investment	8,990
- Change of Assumptions	(1,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(517)
Pension Expense/Income	18,340
Contributions	(14,361)
Total Activity in FY 2023	11,129
Net Pension Liability as of 2023	\$71,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1583000
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$854,113 Proportionate Share: 0.0001359

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$380,352	\$479,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,813	\$0
Net Difference Between Projected and Actual	109,934	0
Change of Assumptions	26,156	0
Changes in Proportion and Differences Between	30,512	14,892
Total	\$176,415	\$14,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,429)
Total	\$62,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,660

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$49,708
2025	17,624
2026	79,217
2027	14,974
2028	0
Thereafter	0
Total	\$161,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$781,655	\$479,636	\$227,812

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of 2022	\$380,352
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,058
- Net Difference Between Projected and Actual Investment	62,995
- Change of Assumptions	(9,088)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,040
Pension Expense/Income	62,939
Contributions	(95,660)
Total Activity in FY 2023	99,284
Net Pension Liability as of 2023	\$479,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1584000
 Submission Unit Name: WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY - 1584000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$401,018 Proportionate Share: 0.0000638

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$197,430	\$225,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,607	\$0
Net Difference Between Projected and Actual	51,610	0
Change of Assumptions	12,279	0
Changes in Proportion and Differences Between	3,875	5,236
Total	\$72,371	\$5,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,603)
Total	\$40,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,914

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,735
2025	3,753
2026	34,617
2027	7,030
2028	0
Thereafter	0
Total	\$67,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$366,958	\$225,172	\$106,949

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of 2022	\$197,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,101
- Net Difference Between Projected and Actual Investment	27,245
- Change of Assumptions	(6,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,218
Pension Expense/Income	40,107
Contributions	(44,914)
Total Activity in FY 2023	27,742
Net Pension Liability as of 2023	\$225,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: (\$3,150) Proportionate Share: (0.0000005)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,938	(\$1,765)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$36)	\$0
Net Difference Between Projected and Actual	(404)	0
Change of Assumptions	(96)	0
Changes in Proportion and Differences Between	15	4,876
Total	(\$521)	\$4,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,425)
Total	(\$2,783)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$353)

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,046)
2025	(1,866)
2026	(1,430)
2027	(55)
2028	0
Thereafter	0
Total	(\$5,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$2,876)	(\$1,765)	(\$838)

PERF Net Pension Liability - Unaudited

WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

Net Pension Liability as of 2022	\$6,938
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(160)
- Net Difference Between Projected and Actual Investment	(1,260)
- Change of Assumptions	(739)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,114)
Pension Expense/Income	(2,783)
Contributions	353
Total Activity in FY 2023	(8,703)
Net Pension Liability as of 2023	(\$1,765)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1587000
 Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$59,375 Proportionate Share: 0.0000094

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$31,223	\$33,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$679	\$0
Net Difference Between Projected and Actual	7,604	0
Change of Assumptions	1,809	0
Changes in Proportion and Differences Between	356	1,015
Total	\$10,448	\$1,015

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(280)
Total	\$6,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,650

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,293
2025	289
2026	4,815
2027	1,036
2028	0
Thereafter	0
Total	\$9,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,066	\$33,176	\$15,757

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of 2022	\$31,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125
- Net Difference Between Projected and Actual Investment	3,751
- Change of Assumptions	(1,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(644)
Pension Expense/Income	6,455
Contributions	(6,650)
Total Activity in FY 2023	1,953
Net Pension Liability as of 2023	\$33,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$66,291 Proportionate Share: 0.0000105

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$51,092	\$37,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$758	\$0
Net Difference Between Projected and Actual	8,494	0
Change of Assumptions	2,021	0
Changes in Proportion and Differences Between	578	12,230
Total	\$11,851	\$12,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,955)
Total	\$2,568

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,424

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$767)
2025	(3,936)
2026	3,166
2027	1,158
2028	0
Thereafter	0
Total	(\$379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,393	\$37,058	\$17,601

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of 2022	\$51,092
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(150)
- Net Difference Between Projected and Actual Investment	2,189
- Change of Assumptions	(2,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,504)
Pension Expense/Income	2,568
Contributions	(7,424)
Total Activity in FY 2023	(14,034)
Net Pension Liability as of 2023	\$37,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$260,872 Proportionate Share: 0.0000415

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$122,369	\$146,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,997	\$0
Net Difference Between Projected and Actual	33,571	0
Change of Assumptions	7,987	0
Changes in Proportion and Differences Between	7,106	4,599
Total	\$51,661	\$4,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,787
Total	\$32,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,218

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$16,345
2025	2,801
2026	23,342
2027	4,574
2028	0
Thereafter	0
Total	\$47,062

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$238,695	\$146,467	\$69,567

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of 2022	\$122,369
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	823
- Net Difference Between Projected and Actual Investment	18,469
- Change of Assumptions	(3,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,856
Pension Expense/Income	32,520
Contributions	(29,218)
Total Activity in FY 2023	24,098
Net Pension Liability as of 2023	\$146,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1590000
 Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$271,346 Proportionate Share: 0.0000432

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$159,584	\$152,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,119	\$0
Net Difference Between Projected and Actual	34,946	0
Change of Assumptions	8,314	0
Changes in Proportion and Differences Between	8,987	13,059
Total	\$55,366	\$13,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,054
Total	\$35,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,391

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,592
2025	(947)
2026	19,903
2027	4,759
2028	0
Thereafter	0
Total	\$42,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$248,473	\$152,467	\$72,417

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of 2022	\$159,584
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	285
- Net Difference Between Projected and Actual Investment	15,252
- Change of Assumptions	(6,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,795)
Pension Expense/Income	35,005
Contributions	(30,391)
Total Activity in FY 2023	(7,117)
Net Pension Liability as of 2023	\$152,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1591000
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$945,093 Proportionate Share: 0.0001503

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$435,860	\$530,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,853	\$0
Net Difference Between Projected and Actual	121,583	0
Change of Assumptions	28,927	0
Changes in Proportion and Differences Between	59,176	21,789
Total	\$220,539	\$21,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,517
Total	\$120,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,229

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,373
2025	27,586
2026	82,230
2027	16,561
2028	0
Thereafter	0
Total	\$198,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$864,479	\$530,459	\$251,951

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of 2022	\$435,860
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,112
- Net Difference Between Projected and Actual Investment	67,793
- Change of Assumptions	(11,460)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,181
Pension Expense/Income	120,202
Contributions	(87,229)
Total Activity in FY 2023	94,599
Net Pension Liability as of 2023	\$530,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$1,081,716 Proportionate Share: 0.0001721

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$573,367	\$607,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,427	\$0
Net Difference Between Projected and Actual	139,217	0
Change of Assumptions	33,123	0
Changes in Proportion and Differences Between	10,486	18,184
Total	\$195,253	\$18,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,304
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,083
Total	\$131,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,152

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$64,867
2025	5,430
2026	87,810
2027	18,962
2028	0
Thereafter	0
Total	\$177,069

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$989,866	\$607,398	\$288,495

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of 2022	\$573,367
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,244
- Net Difference Between Projected and Actual Investment	68,457
- Change of Assumptions	(20,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,899)
Pension Expense/Income	131,387
Contributions	(121,152)
Total Activity in FY 2023	34,031
Net Pension Liability as of 2023	\$607,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$2,044,425 Proportionate Share: 0.0003252

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,012,065	\$1,147,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,482	\$0
Net Difference Between Projected and Actual	263,065	0
Change of Assumptions	62,589	0
Changes in Proportion and Differences Between	44,368	525
Total	\$393,504	\$525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,351
Total	\$270,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,976

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$148,850
2025	32,627
2026	175,670
2027	35,832
2028	0
Thereafter	0
Total	\$392,979

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,870,451	\$1,147,739	\$545,141

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of 2022	\$1,012,065
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,507
- Net Difference Between Projected and Actual Investment	138,165
- Change of Assumptions	(31,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,177)
Pension Expense/Income	270,345
Contributions	(228,976)
Total Activity in FY 2023	135,674
Net Pension Liability as of 2023	\$1,147,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1593000
 Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$386,166 Proportionate Share: 0.0000614

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$199,953	\$216,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,434	\$0
Net Difference Between Projected and Actual	49,668	0
Change of Assumptions	11,817	0
Changes in Proportion and Differences Between	1,655	16,346
Total	\$67,574	\$16,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,520)
Total	\$35,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,251

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,418
2025	(1,914)
2026	31,959
2027	6,765
2028	0
Thereafter	0
Total	\$51,228

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,154	\$216,701	\$102,926

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of 2022	\$199,953
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	882
- Net Difference Between Projected and Actual Investment	24,992
- Change of Assumptions	(6,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,365
Pension Expense/Income	35,471
Contributions	(43,251)
Total Activity in FY 2023	16,748
Net Pension Liability as of 2023	\$216,701

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$570,019 Proportionate Share: 0.0000907

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$283,214	\$320,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,549	\$0
Net Difference Between Projected and Actual	73,370	0
Change of Assumptions	17,456	0
Changes in Proportion and Differences Between	11,833	18,198
Total	\$109,208	\$18,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,080
Total	\$73,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,842

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,885
2025	10,269
2026	48,864
2027	9,992
2028	0
Thereafter	0
Total	\$91,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$521,679	\$320,111	\$152,043

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of 2022	\$283,214
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,519
- Net Difference Between Projected and Actual Investment	38,418
- Change of Assumptions	(8,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,474)
Pension Expense/Income	73,063
Contributions	(63,842)
Total Activity in FY 2023	36,897
Net Pension Liability as of 2023	\$320,111

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1595000
 Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$42,717 Proportionate Share: 0.0000068

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$30,592	\$23,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$491	\$0
Net Difference Between Projected and Actual	5,501	0
Change of Assumptions	1,309	0
Changes in Proportion and Differences Between	440	8,174
Total	\$7,741	\$8,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,342)
Total	\$1,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,784

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$854)
2025	(2,716)
2026	2,388
2027	749
2028	0
Thereafter	0
Total	(\$433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,112	\$23,999	\$11,399

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of 2022	\$30,592
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53)
- Net Difference Between Projected and Actual Investment	1,726
- Change of Assumptions	(1,526)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,486)
Pension Expense/Income	1,530
Contributions	(4,784)
Total Activity in FY 2023	(6,593)
Net Pension Liability as of 2023	\$23,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$200,748 Proportionate Share: 0.0000319

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$120,476	\$112,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,303	\$0
Net Difference Between Projected and Actual	25,805	0
Change of Assumptions	6,140	0
Changes in Proportion and Differences Between	956	16,702
Total	\$35,204	\$16,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,873
Total	\$26,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,484

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,027
2025	(3,386)
2026	14,346
2027	3,515
2028	0
Thereafter	0
Total	\$18,502

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$183,479	\$112,586	\$53,475

PERF Net Pension Liability - Unaudited
BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of 2022	\$120,476
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163
- Net Difference Between Projected and Actual Investment	10,937
- Change of Assumptions	(5,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,210)
Pension Expense/Income	26,728
Contributions	(22,484)
Total Activity in FY 2023	(7,890)
Net Pension Liability as of 2023	\$112,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1597000
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$70,792 Proportionate Share: 0.0000113

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,792	\$39,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$816	\$0
Net Difference Between Projected and Actual	9,141	0
Change of Assumptions	2,175	0
Changes in Proportion and Differences Between	4,619	28,544
Total	\$16,751	\$28,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,456)
Total	\$640

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,929

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,487)
2025	(9,562)
2026	10
2027	1,246
2028	0
Thereafter	0
Total	(\$11,793)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,994	\$39,881	\$18,942

PERF Net Pension Liability - Unaudited
BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of 2022	\$79,792
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(602)
- Net Difference Between Projected and Actual Investment	(706)
- Change of Assumptions	(5,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,096)
Pension Expense/Income	640
Contributions	(7,929)
Total Activity in FY 2023	(39,911)
Net Pension Liability as of 2023	\$39,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$140,258 Proportionate Share: 0.0000223

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$81,684	\$78,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,610	\$0
Net Difference Between Projected and Actual	18,039	0
Change of Assumptions	4,292	0
Changes in Proportion and Differences Between	7,787	9,211
Total	\$31,728	\$9,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(567)
Total	\$15,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,709

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,070
2025	1,619
2026	10,371
2027	2,457
2028	0
Thereafter	0
Total	\$22,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$128,263	\$78,704	\$37,382

PERF Net Pension Liability - Unaudited
CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of 2022	\$81,684
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	160
- Net Difference Between Projected and Actual Investment	7,958
- Change of Assumptions	(3,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,522)
Pension Expense/Income	15,410
Contributions	(15,709)
Total Activity in FY 2023	(2,980)
Net Pension Liability as of 2023	\$78,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$221,366 Proportionate Share: 0.0000352

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$120,476	\$124,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,542	\$0
Net Difference Between Projected and Actual	28,474	0
Change of Assumptions	6,775	0
Changes in Proportion and Differences Between	3,694	8,752
Total	\$41,485	\$8,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,260)
Total	\$20,960

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,793

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,260
2025	(929)
2026	17,524
2027	3,878
2028	0
Thereafter	0
Total	\$32,733

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$202,460	\$124,233	\$59,007

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of 2022	\$120,476
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	402
- Net Difference Between Projected and Actual Investment	13,606
- Change of Assumptions	(4,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,029)
Pension Expense/Income	20,960
Contributions	(24,793)
Total Activity in FY 2023	3,757
Net Pension Liability as of 2023	\$124,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1600000
 Submission Unit Name: FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	7,103
Total	\$7,103

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY - 1600000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,103)
Pension Expense/Income	7,103
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1601000
 Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$654,592 Proportionate Share: 0.0001041

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$312,545	\$367,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,517	\$0
Net Difference Between Projected and Actual	84,210	0
Change of Assumptions	20,035	0
Changes in Proportion and Differences Between	8,969	29,170
Total	\$120,731	\$29,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,876)
Total	\$67,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,295

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$24,719
2025	(1,708)
2026	57,080
2027	11,470
2028	0
Thereafter	0
Total	\$91,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$598,751	\$367,404	\$174,505

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of 2022	\$312,545
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,966
- Net Difference Between Projected and Actual Investment	45,639
- Change of Assumptions	(8,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,767
Pension Expense/Income	67,708
Contributions	(69,295)
Total Activity in FY 2023	54,859
Net Pension Liability as of 2023	\$367,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$1,016,548 Proportionate Share: 0.0001617

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$457,306	\$570,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,676	\$0
Net Difference Between Projected and Actual	130,804	0
Change of Assumptions	31,121	0
Changes in Proportion and Differences Between	57,565	424
Total	\$231,166	\$424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,428
Total	\$151,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,673

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$86,968
2025	32,553
2026	93,404
2027	17,817
2028	0
Thereafter	0
Total	\$230,742

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$930,049	\$570,693	\$271,062

PERF Net Pension Liability - Unaudited
LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of 2022	\$457,306
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,554
- Net Difference Between Projected and Actual Investment	74,368
- Change of Assumptions	(11,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,112
Pension Expense/Income	151,280
Contributions	(112,673)
Total Activity in FY 2023	113,387
Net Pension Liability as of 2023	\$570,693

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$162,113 Proportionate Share: 0.0000258

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$104,076	\$91,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,863	\$0
Net Difference Between Projected and Actual	20,870	0
Change of Assumptions	4,966	0
Changes in Proportion and Differences Between	3,089	14,033
Total	\$30,788	\$14,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,775)
Total	\$10,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,157

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,710
2025	(3,491)
2026	10,693
2027	2,843
2028	0
Thereafter	0
Total	\$16,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,394	\$91,057	\$43,249

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of 2022	\$104,076
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15
- Net Difference Between Projected and Actual Investment	8,026
- Change of Assumptions	(4,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,935)
Pension Expense/Income	10,710
Contributions	(18,157)
Total Activity in FY 2023	(13,019)
Net Pension Liability as of 2023	\$91,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$54,000 Proportionate Share: 0.0000086

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$29,646	\$30,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621	\$0
Net Difference Between Projected and Actual	6,957	0
Change of Assumptions	1,655	0
Changes in Proportion and Differences Between	239	2,053
Total	\$9,472	\$2,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(975)
Total	\$5,187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,048

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,347
2025	(127)
2026	4,251
2027	948
2028	0
Thereafter	0
Total	\$7,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,465	\$30,352	\$14,416

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of 2022	\$29,646
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	3,298
- Change of Assumptions	(1,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(734)
Pension Expense/Income	5,187
Contributions	(6,048)
Total Activity in FY 2023	706
Net Pension Liability as of 2023	\$30,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$452,183 Proportionate Share: 0.0000719

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$274,383	\$253,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,192	\$0
Net Difference Between Projected and Actual	58,162	0
Change of Assumptions	13,838	0
Changes in Proportion and Differences Between	7,708	29,017
Total	\$84,900	\$29,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,236)
Total	\$37,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,644

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,532
2025	(2,507)
2026	31,936
2027	7,922
2028	0
Thereafter	0
Total	\$55,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$413,547	\$253,759	\$120,528

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of 2022	\$274,383
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319
- Net Difference Between Projected and Actual Investment	24,300
- Change of Assumptions	(11,587)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,290)
Pension Expense/Income	37,278
Contributions	(50,644)
Total Activity in FY 2023	(20,624)
Net Pension Liability as of 2023	\$253,759

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$37,458 Proportionate Share: 0.0000060

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,185	\$21,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433	\$0
Net Difference Between Projected and Actual	4,854	0
Change of Assumptions	1,155	0
Changes in Proportion and Differences Between	147	830
Total	\$6,589	\$830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(430)
Total	\$3,869

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,195

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,965
2025	100
2026	3,030
2027	664
2028	0
Thereafter	0
Total	\$5,759

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,510	\$21,176	\$10,058

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of 2022	\$20,185
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75
- Net Difference Between Projected and Actual Investment	2,363
- Change of Assumptions	(715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(406)
Pension Expense/Income	3,869
Contributions	(4,195)
Total Activity in FY 2023	991
Net Pension Liability as of 2023	\$21,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$425,645 Proportionate Share: 0.0000677

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$240,322	\$238,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,889	\$0
Net Difference Between Projected and Actual	54,765	0
Change of Assumptions	13,030	0
Changes in Proportion and Differences Between	1,971	21,341
Total	\$74,655	\$21,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,673)
Total	\$36,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,672

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,647
2025	(1,321)
2026	32,528
2027	7,460
2028	0
Thereafter	0
Total	\$53,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$389,390	\$238,936	\$113,487

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of 2022	\$240,322
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	621
- Net Difference Between Projected and Actual Investment	25,107
- Change of Assumptions	(9,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,036)
Pension Expense/Income	36,832
Contributions	(47,672)
Total Activity in FY 2023	(1,386)
Net Pension Liability as of 2023	\$238,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1609000
 Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$236,331 Proportionate Share: 0.0000376

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$108,176	\$132,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,715	\$0
Net Difference Between Projected and Actual	30,416	0
Change of Assumptions	7,237	0
Changes in Proportion and Differences Between	15,434	52
Total	\$55,802	\$52

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,263
Total	\$35,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,469

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$24,375
2025	5,716
2026	21,515
2027	4,144
2028	0
Thereafter	0
Total	\$55,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,264	\$132,703	\$63,030

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of 2022	\$108,176
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	793
- Net Difference Between Projected and Actual Investment	17,066
- Change of Assumptions	(2,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	722
Pension Expense/Income	35,202
Contributions	(26,469)
Total Activity in FY 2023	24,527
Net Pension Liability as of 2023	\$132,703

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$70,636 Proportionate Share: 0.0000112

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$37,846	\$39,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$809	\$0
Net Difference Between Projected and Actual	9,060	0
Change of Assumptions	2,156	0
Changes in Proportion and Differences Between	352	3,351
Total	\$12,377	\$3,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,876)
Total	\$6,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,911

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,589
2025	(444)
2026	5,648
2027	1,233
2028	0
Thereafter	0
Total	\$9,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,419	\$39,529	\$18,775

PERF Net Pension Liability - Unaudited

ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of 2022	\$37,846
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137
- Net Difference Between Projected and Actual Investment	4,389
- Change of Assumptions	(1,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271
Pension Expense/Income	6,148
Contributions	(7,911)
Total Activity in FY 2023	1,683
Net Pension Liability as of 2023	\$39,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1611000
 Submission Unit Name: RIPLEY COUNTY

Wages: \$5,807,216 Proportionate Share: 0.0009237

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,022,317	\$3,260,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,699	\$0
Net Difference Between Projected and Actual	747,211	0
Change of Assumptions	177,777	0
Changes in Proportion and Differences Between	22,058	107,584
Total	\$1,013,745	\$107,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$661,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,263
Total	\$680,062

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$643,742

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$305,635
2025	21,104
2026	477,645
2027	101,777
2028	0
Thereafter	0
Total	\$906,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,312,839	\$3,260,046	\$1,548,420

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of 2022	\$3,022,317
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,021
- Net Difference Between Projected and Actual Investment	374,225
- Change of Assumptions	(102,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,561)
Pension Expense/Income	680,062
Contributions	(643,742)
Total Activity in FY 2023	237,729
Net Pension Liability as of 2023	\$3,260,046

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$37,643 Proportionate Share: 0.0000060

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$37,531	\$21,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433	\$0
Net Difference Between Projected and Actual	4,854	0
Change of Assumptions	1,155	0
Changes in Proportion and Differences Between	720	16,752
Total	\$7,162	\$16,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,747)
Total	(\$5,448)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,216

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$4,770)
2025	(6,149)
2026	666
2027	663
2028	0
Thereafter	0
Total	(\$9,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,510	\$21,176	\$10,058

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of 2022	\$37,531
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(233)
- Net Difference Between Projected and Actual Investment	222
- Change of Assumptions	(2,322)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,358)
Pension Expense/Income	(5,448)
Contributions	(4,216)
Total Activity in FY 2023	(16,355)
Net Pension Liability as of 2023	\$21,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1613000
 Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,491,310 Proportionate Share: 0.0002372

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$764,489	\$837,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,128	\$0
Net Difference Between Projected and Actual	191,879	0
Change of Assumptions	45,652	0
Changes in Proportion and Differences Between	59,285	22,191
Total	\$313,944	\$22,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,676
Total	\$191,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,476

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$106,031
2025	35,671
2026	123,915
2027	26,136
2028	0
Thereafter	0
Total	\$291,753

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,364,302	\$837,158	\$397,624

PERF Net Pension Liability - Unaudited
EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of 2022	\$764,489
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,550
- Net Difference Between Projected and Actual Investment	97,533
- Change of Assumptions	(25,187)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,372)
Pension Expense/Income	191,621
Contributions	(163,476)
Total Activity in FY 2023	72,669
Net Pension Liability as of 2023	\$837,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1614000
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$9,840 Proportionate Share: 0.0000016

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,731	\$5,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116	\$0
Net Difference Between Projected and Actual	1,294	0
Change of Assumptions	308	0
Changes in Proportion and Differences Between	214	125
Total	\$1,932	\$125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(139)
Total	\$1,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,102

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$610
2025	127
2026	895
2027	175
2028	0
Thereafter	0
Total	\$1,807

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,203	\$5,647	\$2,682

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of 2022	\$4,731
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	710
- Change of Assumptions	(131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	400
Pension Expense/Income	1,007
Contributions	(1,102)
Total Activity in FY 2023	916
Net Pension Liability as of 2023	\$5,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$254,001 Proportionate Share: 0.0000404

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$132,146	\$142,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,917	\$0
Net Difference Between Projected and Actual	32,681	0
Change of Assumptions	7,775	0
Changes in Proportion and Differences Between	1,236	3,503
Total	\$44,609	\$3,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,220)
Total	\$25,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,412

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,803
2025	1,912
2026	20,940
2027	4,451
2028	0
Thereafter	0
Total	\$41,106

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$232,368	\$142,585	\$67,723

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of 2022	\$132,146
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	570
- Net Difference Between Projected and Actual Investment	16,373
- Change of Assumptions	(4,469)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	652
Pension Expense/Income	25,725
Contributions	(28,412)
Total Activity in FY 2023	10,439
Net Pension Liability as of 2023	\$142,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$26,611 Proportionate Share: 0.0000042

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,600	\$14,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$303	\$0
Net Difference Between Projected and Actual	3,398	0
Change of Assumptions	808	0
Changes in Proportion and Differences Between	153	13,636
Total	\$4,662	\$13,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,828)
Total	(\$5,819)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,856

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$5,402)
2025	(4,713)
2026	678
2027	463
2028	0
Thereafter	0
Total	(\$8,974)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,157	\$14,823	\$7,041

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of 2022	\$24,600
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(133)
- Net Difference Between Projected and Actual Investment	362
- Change of Assumptions	(1,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141
Pension Expense/Income	(5,819)
Contributions	(2,856)
Total Activity in FY 2023	(9,777)
Net Pension Liability as of 2023	\$14,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$326,257 Proportionate Share: 0.0000519

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$160,215	\$183,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,748	\$0
Net Difference Between Projected and Actual	41,984	0
Change of Assumptions	9,989	0
Changes in Proportion and Differences Between	3,366	8,343
Total	\$59,087	\$8,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,720)
Total	\$34,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,541

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,620
2025	1,193
2026	28,213
2027	5,718
2028	0
Thereafter	0
Total	\$50,744

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$298,513	\$183,172	\$87,001

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of 2022	\$160,215
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	902
- Net Difference Between Projected and Actual Investment	22,212
- Change of Assumptions	(4,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,775
Pension Expense/Income	34,465
Contributions	(36,541)
Total Activity in FY 2023	22,957
Net Pension Liability as of 2023	\$183,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$350,712 Proportionate Share: 0.0000558

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$160,215	\$196,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,029	\$0
Net Difference Between Projected and Actual	45,138	0
Change of Assumptions	10,739	0
Changes in Proportion and Differences Between	9,217	8,146
Total	\$69,123	\$8,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,515)
Total	\$37,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,186

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,518
2025	4,710
2026	31,602
2027	6,147
2028	0
Thereafter	0
Total	\$60,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$320,944	\$196,937	\$93,539

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of 2022	\$160,215
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,183
- Net Difference Between Projected and Actual Investment	25,366
- Change of Assumptions	(4,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,001
Pension Expense/Income	37,464
Contributions	(37,186)
Total Activity in FY 2023	36,722
Net Pension Liability as of 2023	\$196,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$154,775 Proportionate Share: 0.0000246

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$88,938	\$86,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,776	\$0
Net Difference Between Projected and Actual	19,900	0
Change of Assumptions	4,735	0
Changes in Proportion and Differences Between	6,607	8,330
Total	\$33,018	\$8,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	190
Total	\$17,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,335

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,828
2025	(1,451)
2026	11,600
2027	2,711
2028	0
Thereafter	0
Total	\$24,688

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,492	\$86,822	\$41,238

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of 2022	\$88,938
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196
- Net Difference Between Projected and Actual Investment	8,924
- Change of Assumptions	(3,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,210)
Pension Expense/Income	17,815
Contributions	(17,335)
Total Activity in FY 2023	(2,116)
Net Pension Liability as of 2023	\$86,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1621000
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$3,600,207 Proportionate Share: 0.0005727

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,839,315	\$2,021,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,354	\$0
Net Difference Between Projected and Actual	463,276	0
Change of Assumptions	110,223	0
Changes in Proportion and Differences Between	101,558	19,320
Total	\$716,411	\$19,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$410,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,463
Total	\$455,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403,223

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$273,819
2025	58,585
2026	301,585
2027	63,102
2028	0
Thereafter	0
Total	\$697,091

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,293,995	\$2,021,250	\$960,031

PERF Net Pension Liability - Unaudited
DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of 2022	\$1,839,315
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,687
- Net Difference Between Projected and Actual Investment	236,285
- Change of Assumptions	(60,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,385)
Pension Expense/Income	455,782
Contributions	(403,223)
Total Activity in FY 2023	181,935
Net Pension Liability as of 2023	\$2,021,250

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$686,427 Proportionate Share: 0.0001092

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$374,360	\$385,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,885	\$0
Net Difference Between Projected and Actual	88,335	0
Change of Assumptions	21,017	0
Changes in Proportion and Differences Between	7,362	17,596
Total	\$124,599	\$17,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,185)
Total	\$71,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,880

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,523
2025	1,171
2026	54,277
2027	12,032
2028	0
Thereafter	0
Total	\$107,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$628,085	\$385,403	\$183,055

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of 2022	\$374,360
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,236
- Net Difference Between Projected and Actual Investment	42,135
- Change of Assumptions	(13,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,829)
Pension Expense/Income	71,053
Contributions	(76,880)
Total Activity in FY 2023	11,043
Net Pension Liability as of 2023	\$385,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1623000
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$147,353 Proportionate Share: 0.0000234

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,477	\$82,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,690	\$0
Net Difference Between Projected and Actual	18,929	0
Change of Assumptions	4,504	0
Changes in Proportion and Differences Between	697	4,790
Total	\$25,820	\$4,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,126)
Total	\$14,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,504

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,748
2025	(35)
2026	11,738
2027	2,579
2028	0
Thereafter	0
Total	\$21,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,590	\$82,586	\$39,226

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of 2022	\$79,477
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	278
- Net Difference Between Projected and Actual Investment	9,121
- Change of Assumptions	(2,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,564)
Pension Expense/Income	14,639
Contributions	(16,504)
Total Activity in FY 2023	3,109
Net Pension Liability as of 2023	\$82,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1624000
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000019

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,623	\$6,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137	\$0
Net Difference Between Projected and Actual	1,537	0
Change of Assumptions	366	0
Changes in Proportion and Differences Between	54	481
Total	\$2,094	\$481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(753)
Total	\$608

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$522
2025	(49)
2026	931
2027	209
2028	0
Thereafter	0
Total	\$1,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,928	\$6,706	\$3,185

PERF Net Pension Liability - Unaudited
HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of 2022	\$6,623
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	720
- Change of Assumptions	(248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	328
Pension Expense/Income	608
Contributions	(1,344)
Total Activity in FY 2023	83
Net Pension Liability as of 2023	\$6,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1625000

Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$138,387 Proportionate Share: 0.0000220

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$48,884	\$77,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,589	\$0
Net Difference Between Projected and Actual	17,797	0
Change of Assumptions	4,234	0
Changes in Proportion and Differences Between	20,906	451
Total	\$44,526	\$451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,737
Total	\$25,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,499

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,483
2025	9,609
2026	14,558
2027	2,425
2028	0
Thereafter	0
Total	\$44,075

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,537	\$77,645	\$36,879

PERF Net Pension Liability - Unaudited
MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of 2022	\$48,884
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	721
- Net Difference Between Projected and Actual Investment	11,764
- Change of Assumptions	(296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,572
Pension Expense/Income	25,499
Contributions	(15,499)
Total Activity in FY 2023	28,761
Net Pension Liability as of 2023	\$77,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$277,961 Proportionate Share: 0.0000442

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$146,022	\$155,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,192	\$0
Net Difference Between Projected and Actual	35,755	0
Change of Assumptions	8,507	0
Changes in Proportion and Differences Between	1,701	4,003
Total	\$49,155	\$4,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	189
Total	\$31,857

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,132

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,913
2025	1,647
2026	22,721
2027	4,871
2028	0
Thereafter	0
Total	\$45,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$254,225	\$155,997	\$74,094

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of 2022	\$146,022
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	598
- Net Difference Between Projected and Actual Investment	17,734
- Change of Assumptions	(5,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,058)
Pension Expense/Income	31,857
Contributions	(31,132)
Total Activity in FY 2023	9,975
Net Pension Liability as of 2023	\$155,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$229,202 Proportionate Share: 0.0000365

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$122,684	\$128,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,636	\$0
Net Difference Between Projected and Actual	29,526	0
Change of Assumptions	7,025	0
Changes in Proportion and Differences Between	6,685	8,930
Total	\$45,872	\$8,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,401
Total	\$28,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,671

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,413
2025	(966)
2026	18,473
2027	4,022
2028	0
Thereafter	0
Total	\$36,942

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$209,937	\$128,821	\$61,186

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of 2022	\$122,684
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	457
- Net Difference Between Projected and Actual Investment	14,385
- Change of Assumptions	(4,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,243)
Pension Expense/Income	28,552
Contributions	(25,671)
Total Activity in FY 2023	6,137
Net Pension Liability as of 2023	\$128,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$9,453,796 Proportionate Share: 0.0015037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,949,939	\$5,307,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,581	\$0
Net Difference Between Projected and Actual	1,216,393	0
Change of Assumptions	289,404	0
Changes in Proportion and Differences Between	55,707	128,970
Total	\$1,670,085	\$128,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,077,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,905)
Total	\$1,037,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,047,978

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$535,274
2025	66,666
2026	773,492
2027	165,683
2028	0
Thereafter	0
Total	\$1,541,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,648,821	\$5,307,060	\$2,520,688

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of 2022	\$4,949,939
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,667
- Net Difference Between Projected and Actual Investment	605,518
- Change of Assumptions	(169,266)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,263)
Pension Expense/Income	1,037,443
Contributions	(1,047,978)
Total Activity in FY 2023	357,121
Net Pension Liability as of 2023	\$5,307,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1629000
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$114,803 Proportionate Share: 0.0000183

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$58,661	\$64,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,321	\$0
Net Difference Between Projected and Actual	14,803	0
Change of Assumptions	3,522	0
Changes in Proportion and Differences Between	506	6,346
Total	\$20,152	\$6,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,628)
Total	\$2,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,858

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,255
2025	888
2026	9,648
2027	2,015
2028	0
Thereafter	0
Total	\$13,806

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$105,256	\$64,587	\$30,677

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of 2022	\$58,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279
- Net Difference Between Projected and Actual Investment	7,564
- Change of Assumptions	(1,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,371
Pension Expense/Income	2,483
Contributions	(12,858)
Total Activity in FY 2023	5,926
Net Pension Liability as of 2023	\$64,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$96,085 Proportionate Share: 0.0000153

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$50,461	\$53,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,105	\$0
Net Difference Between Projected and Actual	12,377	0
Change of Assumptions	2,945	0
Changes in Proportion and Differences Between	491	1,380
Total	\$16,918	\$1,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(601)
Total	\$10,361

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,762

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,412
2025	563
2026	7,876
2027	1,687
2028	0
Thereafter	0
Total	\$15,538

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,001	\$53,999	\$25,648

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of 2022	\$50,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209
- Net Difference Between Projected and Actual Investment	6,150
- Change of Assumptions	(1,731)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(689)
Pension Expense/Income	10,361
Contributions	(10,762)
Total Activity in FY 2023	3,538
Net Pension Liability as of 2023	\$53,999

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$553,646 Proportionate Share: 0.0000881

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$269,022	\$310,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,362	\$0
Net Difference Between Projected and Actual	71,267	0
Change of Assumptions	16,956	0
Changes in Proportion and Differences Between	11,852	8,968
Total	\$106,437	\$8,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,075
Total	\$67,196

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,008

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,111
2025	4,360
2026	48,291
2027	9,707
2028	0
Thereafter	0
Total	\$97,469

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$506,724	\$310,934	\$147,684

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of 2022	\$269,022
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,584
- Net Difference Between Projected and Actual Investment	38,067
- Change of Assumptions	(7,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,045
Pension Expense/Income	67,196
Contributions	(62,008)
Total Activity in FY 2023	41,912
Net Pension Liability as of 2023	\$310,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$162,707 Proportionate Share: 0.0000259

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$101,553	\$91,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,870	\$0
Net Difference Between Projected and Actual	20,951	0
Change of Assumptions	4,985	0
Changes in Proportion and Differences Between	4,691	16,621
Total	\$32,497	\$16,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(951)
Total	\$17,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,223

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,533
2025	(4,642)
2026	11,131
2027	2,854
2028	0
Thereafter	0
Total	\$15,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,969	\$91,410	\$43,417

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of 2022	\$101,553
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66
- Net Difference Between Projected and Actual Investment	8,418
- Change of Assumptions	(4,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,584)
Pension Expense/Income	17,605
Contributions	(18,223)
Total Activity in FY 2023	(10,143)
Net Pension Liability as of 2023	\$91,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1633000
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$30,674 Proportionate Share: 0.0000049

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,138	\$17,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$354	\$0
Net Difference Between Projected and Actual	3,964	0
Change of Assumptions	943	0
Changes in Proportion and Differences Between	300	131
Total	\$5,561	\$131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40
Total	\$3,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,435

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,873
2025	356
2026	2,659
2027	542
2028	0
Thereafter	0
Total	\$5,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,183	\$17,294	\$8,214

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of 2022	\$15,138
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86
- Net Difference Between Projected and Actual Investment	2,096
- Change of Assumptions	(459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	317
Pension Expense/Income	3,551
Contributions	(3,435)
Total Activity in FY 2023	2,156
Net Pension Liability as of 2023	\$17,294

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$110,226 Proportionate Share: 0.0000175

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$58,977	\$61,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,264	\$0
Net Difference Between Projected and Actual	14,156	0
Change of Assumptions	3,368	0
Changes in Proportion and Differences Between	5,633	2,141
Total	\$24,421	\$2,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,621
Total	\$17,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,345

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,273
2025	1,236
2026	8,843
2027	1,928
2028	0
Thereafter	0
Total	\$22,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,655	\$61,763	\$29,336

PERF Net Pension Liability - Unaudited
MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of 2022	\$58,977
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216
- Net Difference Between Projected and Actual Investment	6,878
- Change of Assumptions	(2,097)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,025)
Pension Expense/Income	17,159
Contributions	(12,345)
Total Activity in FY 2023	2,786
Net Pension Liability as of 2023	\$61,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1635000
 Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(46,929)
Total	(\$46,929)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,929
Pension Expense/Income	(46,929)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$497,579 Proportionate Share: 0.0000791

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$279,430	\$279,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,712	\$0
Net Difference Between Projected and Actual	63,987	0
Change of Assumptions	15,224	0
Changes in Proportion and Differences Between	25,748	16,780
Total	\$110,671	\$16,780

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,562
Total	\$69,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,465

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,514
2025	7,687
2026	37,973
2027	8,717
2028	0
Thereafter	0
Total	\$93,891

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$454,959	\$279,170	\$132,597

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of 2022	\$279,430
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	749
- Net Difference Between Projected and Actual Investment	29,502
- Change of Assumptions	(10,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,612)
Pension Expense/Income	69,234
Contributions	(54,465)
Total Activity in FY 2023	(260)
Net Pension Liability as of 2023	\$279,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1637000
 Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$315,252 Proportionate Share: 0.0000501

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$184,499	\$176,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,618	\$0
Net Difference Between Projected and Actual	40,528	0
Change of Assumptions	9,642	0
Changes in Proportion and Differences Between	7,140	14,858
Total	\$60,928	\$14,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,712)
Total	\$34,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,308

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,343
2025	38
2026	23,168
2027	5,521
2028	0
Thereafter	0
Total	\$46,070

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$288,160	\$176,820	\$83,984

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of 2022	\$184,499
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	342
- Net Difference Between Projected and Actual Investment	17,759
- Change of Assumptions	(7,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,201)
Pension Expense/Income	34,183
Contributions	(35,308)
Total Activity in FY 2023	(7,679)
Net Pension Liability as of 2023	\$176,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$16,000 Proportionate Share: 0.0000025

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,831	\$8,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181	\$0
Net Difference Between Projected and Actual	2,022	0
Change of Assumptions	481	0
Changes in Proportion and Differences Between	72	579
Total	\$2,756	\$579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(288)
Total	\$1,503

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,792

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$730
2025	(42)
2026	1,214
2027	275
2028	0
Thereafter	0
Total	\$2,177

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,379	\$8,823	\$4,191

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of 2022	\$8,831
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25
- Net Difference Between Projected and Actual Investment	932
- Change of Assumptions	(337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(339)
Pension Expense/Income	1,503
Contributions	(1,792)
Total Activity in FY 2023	(8)
Net Pension Liability as of 2023	\$8,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$784,541 Proportionate Share: 0.0001248

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$361,114	\$440,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,012	\$0
Net Difference Between Projected and Actual	100,955	0
Change of Assumptions	24,019	0
Changes in Proportion and Differences Between	21,986	1,670
Total	\$155,972	\$1,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,172
Total	\$101,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,869

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,420
2025	14,994
2026	71,137
2027	13,751
2028	0
Thereafter	0
Total	\$154,302

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,811	\$440,461	\$209,205

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of 2022	\$361,114
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,598
- Net Difference Between Projected and Actual Investment	56,390
- Change of Assumptions	(9,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,083
Pension Expense/Income	101,587
Contributions	(87,869)
Total Activity in FY 2023	79,347
Net Pension Liability as of 2023	\$440,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,271,262 Proportionate Share: 0.0002022

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$661,359	\$713,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,601	\$0
Net Difference Between Projected and Actual	163,566	0
Change of Assumptions	38,916	0
Changes in Proportion and Differences Between	13,472	15,745
Total	\$230,555	\$15,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(976)
Total	\$143,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,322

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$75,197
2025	12,673
2026	104,661
2027	22,279
2028	0
Thereafter	0
Total	\$214,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,162,992	\$713,631	\$338,953

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of 2022	\$661,359
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,855
- Net Difference Between Projected and Actual Investment	81,947
- Change of Assumptions	(22,367)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,734)
Pension Expense/Income	143,893
Contributions	(141,322)
Total Activity in FY 2023	52,272
Net Pension Liability as of 2023	\$713,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$23,100 Proportionate Share: 0.0000037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,877	\$13,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267	\$0
Net Difference Between Projected and Actual	2,993	0
Change of Assumptions	712	0
Changes in Proportion and Differences Between	12,872	20,439
Total	\$16,844	\$20,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,331
Total	\$5,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,587

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,580
2025	(8,258)
2026	1,676
2027	407
2028	0
Thereafter	0
Total	(\$3,595)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,281	\$13,059	\$6,202

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of 2022	\$13,877
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21
- Net Difference Between Projected and Actual Investment	1,280
- Change of Assumptions	(574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,940)
Pension Expense/Income	5,982
Contributions	(2,587)
Total Activity in FY 2023	(818)
Net Pension Liability as of 2023	\$13,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$218,150 Proportionate Share: 0.0000347

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$144,446	\$122,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,506	\$0
Net Difference Between Projected and Actual	28,070	0
Change of Assumptions	6,678	0
Changes in Proportion and Differences Between	12,212	24,750
Total	\$49,466	\$24,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,087)
Total	(\$8,226)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,433

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,273
2025	(149)
2026	13,769
2027	3,823
2028	0
Thereafter	0
Total	\$24,716

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$199,584	\$122,468	\$58,168

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of 2022	\$144,446
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60)
- Net Difference Between Projected and Actual Investment	10,244
- Change of Assumptions	(6,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,203
Pension Expense/Income	(8,226)
Contributions	(24,433)
Total Activity in FY 2023	(21,978)
Net Pension Liability as of 2023	\$122,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$2,321,019 Proportionate Share: 0.0003692

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,137,272	\$1,303,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,660	\$0
Net Difference Between Projected and Actual	298,658	0
Change of Assumptions	71,057	0
Changes in Proportion and Differences Between	38,779	663
Total	\$435,154	\$663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$264,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,566
Total	\$287,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,194

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$156,954
2025	36,134
2026	200,724
2027	40,679
2028	0
Thereafter	0
Total	\$434,491

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,123,525	\$1,303,030	\$618,899

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of 2022	\$1,137,272
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,461
- Net Difference Between Projected and Actual Investment	158,307
- Change of Assumptions	(34,325)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,424
Pension Expense/Income	287,085
Contributions	(258,194)
Total Activity in FY 2023	165,758
Net Pension Liability as of 2023	\$1,303,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1645000
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$849,476 Proportionate Share: 0.0001351

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$400,537	\$476,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,755	\$0
Net Difference Between Projected and Actual	109,287	0
Change of Assumptions	26,002	0
Changes in Proportion and Differences Between	40,048	218
Total	\$185,092	\$218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,640
Total	\$127,434

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,141

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,333
2025	14,957
2026	75,698
2027	14,886
2028	0
Thereafter	0
Total	\$184,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$777,054	\$476,813	\$226,471

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of 2022	\$400,537
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,641
- Net Difference Between Projected and Actual Investment	59,857
- Change of Assumptions	(11,113)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,402)
Pension Expense/Income	127,434
Contributions	(95,141)
Total Activity in FY 2023	76,276
Net Pension Liability as of 2023	\$476,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$720,187 Proportionate Share: 0.0001146

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$331,152	\$404,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,275	\$0
Net Difference Between Projected and Actual	92,704	0
Change of Assumptions	22,056	0
Changes in Proportion and Differences Between	24,070	17,656
Total	\$147,105	\$17,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,107
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,385
Total	\$85,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,642

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$45,887
2025	7,695
2026	63,240
2027	12,627
2028	0
Thereafter	0
Total	\$129,449

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$659,144	\$404,462	\$192,107

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of 2022	\$331,152
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,393
- Net Difference Between Projected and Actual Investment	51,836
- Change of Assumptions	(8,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,860
Pension Expense/Income	85,492
Contributions	(68,642)
Total Activity in FY 2023	73,310
Net Pension Liability as of 2023	\$404,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1647000
 Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$107,471 Proportionate Share: 0.0000171

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$54,246	\$60,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,235	\$0
Net Difference Between Projected and Actual	13,833	0
Change of Assumptions	3,291	0
Changes in Proportion and Differences Between	1,101	5,037
Total	\$19,460	\$5,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,301)
Total	\$8,951

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,228

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,296
2025	(174)
2026	8,419
2027	1,882
2028	0
Thereafter	0
Total	\$14,423

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,354	\$60,352	\$28,665

PERF Net Pension Liability - Unaudited
SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of 2022	\$54,246
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271
- Net Difference Between Projected and Actual Investment	7,138
- Change of Assumptions	(1,735)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291)
Pension Expense/Income	8,951
Contributions	(8,228)
Total Activity in FY 2023	6,106
Net Pension Liability as of 2023	\$60,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELburn

Wages: \$299,790 Proportionate Share: 0.0000477

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$131,199	\$168,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,444	\$0
Net Difference Between Projected and Actual	38,586	0
Change of Assumptions	9,180	0
Changes in Proportion and Differences Between	12,850	1,226
Total	\$64,060	\$1,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,175
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,961
Total	\$44,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,576

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,703
2025	7,756
2026	28,119
2027	5,256
2028	0
Thereafter	0
Total	\$62,834

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$274,356	\$168,349	\$79,961

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of 2022	\$131,199
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,114
- Net Difference Between Projected and Actual Investment	22,395
- Change of Assumptions	(2,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,058
Pension Expense/Income	44,136
Contributions	(33,576)
Total Activity in FY 2023	37,150
Net Pension Liability as of 2023	\$168,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1649000
 Submission Unit Name: CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

Wages: \$83,719 Proportionate Share: 0.0000133

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$43,838	\$46,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$960	\$0
Net Difference Between Projected and Actual	10,759	0
Change of Assumptions	2,560	0
Changes in Proportion and Differences Between	1,480	1,811
Total	\$15,759	\$1,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,288
Total	\$19,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,377

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,388
2025	244
2026	6,852
2027	1,464
2028	0
Thereafter	0
Total	\$13,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,498	\$46,940	\$22,295

PERF Net Pension Liability - Unaudited

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY - 1649000

Net Pension Liability as of 2022	\$43,838
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182
- Net Difference Between Projected and Actual Investment	5,349
- Change of Assumptions	(1,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,367)
Pension Expense/Income	19,817
Contributions	(9,377)
Total Activity in FY 2023	3,102
Net Pension Liability as of 2023	\$46,940

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$354,091 Proportionate Share: 0.0000563

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$155,799	\$198,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,065	\$0
Net Difference Between Projected and Actual	45,543	0
Change of Assumptions	10,836	0
Changes in Proportion and Differences Between	21,163	5,501
Total	\$81,607	\$5,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,589
Total	\$46,926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,267

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,854
2025	9,944
2026	32,105
2027	6,203
2028	0
Thereafter	0
Total	\$76,106

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$323,820	\$198,702	\$94,377

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of 2022	\$155,799
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,298
- Net Difference Between Projected and Actual Investment	26,316
- Change of Assumptions	(3,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,230
Pension Expense/Income	46,926
Contributions	(34,267)
Total Activity in FY 2023	42,903
Net Pension Liability as of 2023	\$198,702

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1651000
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,625,984 Proportionate Share: 0.0002586

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$845,542	\$912,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,673	\$0
Net Difference Between Projected and Actual	209,190	0
Change of Assumptions	49,771	0
Changes in Proportion and Differences Between	53,483	17,060
Total	\$331,117	\$17,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,088)
Total	\$172,190

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,111

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,107
2025	29,320
2026	134,138
2027	28,492
2028	0
Thereafter	0
Total	\$314,057

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,487,388	\$912,686	\$433,497

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of 2022	\$845,542
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,656
- Net Difference Between Projected and Actual Investment	104,841
- Change of Assumptions	(28,578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,854)
Pension Expense/Income	172,190
Contributions	(182,111)
Total Activity in FY 2023	67,144
Net Pension Liability as of 2023	\$912,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$190,810 Proportionate Share: 0.0000304

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$30,277	\$107,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,195	\$0
Net Difference Between Projected and Actual	24,592	0
Change of Assumptions	5,851	0
Changes in Proportion and Differences Between	37,647	141
Total	\$70,285	\$141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,133
Total	\$32,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,371

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,814
2025	15,787
2026	25,193
2027	3,350
2028	0
Thereafter	0
Total	\$70,144

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,851	\$107,292	\$50,960

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of 2022	\$30,277
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,657
- Net Difference Between Projected and Actual Investment	20,856
- Change of Assumptions	3,045
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,914
Pension Expense/Income	32,914
Contributions	(21,371)
Total Activity in FY 2023	77,015
Net Pension Liability as of 2023	\$107,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1655000
 Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$177,489 Proportionate Share: 0.0000282

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$87,992	\$99,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,036	\$0
Net Difference Between Projected and Actual	22,812	0
Change of Assumptions	5,427	0
Changes in Proportion and Differences Between	1,333	10,591
Total	\$31,608	\$10,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,576)
Total	\$17,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,878

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,276
2025	(1,573)
2026	15,207
2027	3,107
2028	0
Thereafter	0
Total	\$21,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,198	\$99,527	\$47,272

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of 2022	\$87,992
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474
- Net Difference Between Projected and Actual Investment	11,953
- Change of Assumptions	(2,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,084
Pension Expense/Income	17,628
Contributions	(19,878)
Total Activity in FY 2023	11,535
Net Pension Liability as of 2023	\$99,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1656000
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$16,000 Proportionate Share: 0.0000025

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,461	\$8,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181	\$0
Net Difference Between Projected and Actual	2,022	0
Change of Assumptions	481	0
Changes in Proportion and Differences Between	223	987
Total	\$2,907	\$987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(593)
Total	\$1,198

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,792

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$609
2025	(92)
2026	1,127
2027	276
2028	0
Thereafter	0
Total	\$1,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,379	\$8,823	\$4,191

PERF Net Pension Liability - Unaudited
WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of 2022	\$9,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13
- Net Difference Between Projected and Actual Investment	854
- Change of Assumptions	(396)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(515)
Pension Expense/Income	1,198
Contributions	(1,792)
Total Activity in FY 2023	(638)
Net Pension Liability as of 2023	\$8,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$23,520 Proportionate Share: 0.0000037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,931	\$13,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267	\$0
Net Difference Between Projected and Actual	2,993	0
Change of Assumptions	712	0
Changes in Proportion and Differences Between	124	1,030
Total	\$4,096	\$1,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(863)
Total	\$1,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,634

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$945
2025	(98)
2026	1,812
2027	407
2028	0
Thereafter	0
Total	\$3,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,281	\$13,059	\$6,202

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of 2022	\$12,931
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37
- Net Difference Between Projected and Actual Investment	1,397
- Change of Assumptions	(486)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26
Pension Expense/Income	1,788
Contributions	(2,634)
Total Activity in FY 2023	128
Net Pension Liability as of 2023	\$13,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1658000
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$5,086,211 Proportionate Share: 0.0008090

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,475,127	\$2,855,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,417	\$0
Net Difference Between Projected and Actual	654,427	0
Change of Assumptions	155,701	0
Changes in Proportion and Differences Between	104,199	21,880
Total	\$972,744	\$21,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$579,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,813
Total	\$589,433

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$560,699

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$330,441
2025	90,052
2026	441,233
2027	89,138
2028	0
Thereafter	0
Total	\$950,864

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,653,120	\$2,855,231	\$1,356,146

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of 2022	\$2,475,127
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,457
- Net Difference Between Projected and Actual Investment	348,970
- Change of Assumptions	(73,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,592
Pension Expense/Income	589,433
Contributions	(560,699)
Total Activity in FY 2023	380,104
Net Pension Liability as of 2023	\$2,855,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1659000
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$23,205 Proportionate Share: 0.0000037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,300	\$13,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267	\$0
Net Difference Between Projected and Actual	2,993	0
Change of Assumptions	712	0
Changes in Proportion and Differences Between	101	678
Total	\$4,073	\$678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(416)
Total	\$2,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,599

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,069
2025	26
2026	1,891
2027	409
2028	0
Thereafter	0
Total	\$3,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,281	\$13,059	\$6,202

PERF Net Pension Liability - Unaudited
JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of 2022	\$12,300
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49
- Net Difference Between Projected and Actual Investment	1,475
- Change of Assumptions	(428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27
Pension Expense/Income	2,235
Contributions	(2,599)
Total Activity in FY 2023	759
Net Pension Liability as of 2023	\$13,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$165,960 Proportionate Share: 0.0000264

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,161	\$93,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,906	\$0
Net Difference Between Projected and Actual	21,356	0
Change of Assumptions	5,081	0
Changes in Proportion and Differences Between	3,023	3,388
Total	\$31,366	\$3,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,137)
Total	\$16,778

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,588

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,600
2025	1,799
2026	14,670
2027	2,909
2028	0
Thereafter	0
Total	\$27,978

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$151,845	\$93,174	\$44,255

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of 2022	\$79,161
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	500
- Net Difference Between Projected and Actual Investment	11,587
- Change of Assumptions	(2,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,990
Pension Expense/Income	16,778
Contributions	(18,588)
Total Activity in FY 2023	14,013
Net Pension Liability as of 2023	\$93,174

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1661000

Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$92,932 Proportionate Share: 0.0000148

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$44,469	\$52,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,069	\$0
Net Difference Between Projected and Actual	11,972	0
Change of Assumptions	2,848	0
Changes in Proportion and Differences Between	2,529	26
Total	\$18,418	\$26

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,724
Total	\$13,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,408

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,790
2025	1,764
2026	8,208
2027	1,630
2028	0
Thereafter	0
Total	\$18,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$85,125	\$52,234	\$24,810

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of 2022	\$44,469
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279
- Net Difference Between Projected and Actual Investment	6,484
- Change of Assumptions	(1,272)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(646)
Pension Expense/Income	13,328
Contributions	(10,408)
Total Activity in FY 2023	7,765
Net Pension Liability as of 2023	\$52,234

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1662000
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$21,000 Proportionate Share: 0.0000033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,354	\$11,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238	\$0
Net Difference Between Projected and Actual	2,669	0
Change of Assumptions	635	0
Changes in Proportion and Differences Between	0	3,679
Total	\$3,542	\$3,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,556)
Total	(\$192)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$665)
2025	(1,056)
2026	1,222
2027	362
2028	0
Thereafter	0
Total	(\$137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,981	\$11,647	\$5,532

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of 2022	\$11,354
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	1,268
- Change of Assumptions	(417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(402)
Pension Expense/Income	(192)
Contributions	0
Total Activity in FY 2023	293
Net Pension Liability as of 2023	\$11,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$72,396 Proportionate Share: 0.0000115

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$37,215	\$40,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$830	\$0
Net Difference Between Projected and Actual	9,303	0
Change of Assumptions	2,213	0
Changes in Proportion and Differences Between	5,036	566
Total	\$17,382	\$566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,604
Total	\$11,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,108

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,567
2025	1,962
2026	6,020
2027	1,267
2028	0
Thereafter	0
Total	\$16,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,144	\$40,587	\$19,278

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of 2022	\$37,215
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170
- Net Difference Between Projected and Actual Investment	4,710
- Change of Assumptions	(1,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,007)
Pension Expense/Income	11,843
Contributions	(8,108)
Total Activity in FY 2023	3,372
Net Pension Liability as of 2023	\$40,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1665000
 Submission Unit Name: CITY OF AUSTIN

Wages: \$796,488 Proportionate Share: 0.0001267

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$426,398	\$447,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,149	\$0
Net Difference Between Projected and Actual	102,492	0
Change of Assumptions	24,385	0
Changes in Proportion and Differences Between	11,762	28,009
Total	\$147,788	\$28,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,849)
Total	\$87,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,206

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$43,804
2025	(2,049)
2026	64,063
2027	13,961
2028	0
Thereafter	0
Total	\$119,779

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$728,740	\$447,167	\$212,390

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of 2022	\$426,398
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,576
- Net Difference Between Projected and Actual Investment	49,870
- Change of Assumptions	(15,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,273)
Pension Expense/Income	87,927
Contributions	(89,206)
Total Activity in FY 2023	20,769
Net Pension Liability as of 2023	\$447,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1666000
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1667000
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$329,229 Proportionate Share: 0.0000524

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$152,330	\$184,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,784	\$0
Net Difference Between Projected and Actual	42,388	0
Change of Assumptions	10,085	0
Changes in Proportion and Differences Between	9,274	7,419
Total	\$65,531	\$7,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,562)
Total	\$35,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,009

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,224
2025	4,390
2026	28,725
2027	5,773
2028	0
Thereafter	0
Total	\$58,112

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$301,389	\$184,937	\$87,839

PERF Net Pension Liability - Unaudited
DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of 2022	\$152,330
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,078
- Net Difference Between Projected and Actual Investment	23,589
- Change of Assumptions	(4,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,998
Pension Expense/Income	35,981
Contributions	(31,009)
Total Activity in FY 2023	32,607
Net Pension Liability as of 2023	\$184,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$31,396 Proportionate Share: 0.0000050

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,031	\$17,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361	\$0
Net Difference Between Projected and Actual	4,045	0
Change of Assumptions	962	0
Changes in Proportion and Differences Between	141	902
Total	\$5,509	\$902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(279)
Total	\$3,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,516

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,519
2025	38
2026	2,499
2027	551
2028	0
Thereafter	0
Total	\$4,607

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,758	\$17,647	\$8,382

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of 2022	\$17,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59
- Net Difference Between Projected and Actual Investment	1,943
- Change of Assumptions	(616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(557)
Pension Expense/Income	3,303
Contributions	(3,516)
Total Activity in FY 2023	616
Net Pension Liability as of 2023	\$17,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,834,149 Proportionate Share: 0.0002917

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$916,819	\$1,029,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,063	\$0
Net Difference Between Projected and Actual	235,966	0
Change of Assumptions	56,141	0
Changes in Proportion and Differences Between	36,256	877
Total	\$349,426	\$877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,545
Total	\$227,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,425

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$133,764
2025	26,295
2026	156,350
2027	32,140
2028	0
Thereafter	0
Total	\$348,549

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,677,769	\$1,029,507	\$488,984

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of 2022	\$916,819
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,780
- Net Difference Between Projected and Actual Investment	122,821
- Change of Assumptions	(28,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,213)
Pension Expense/Income	227,538
Contributions	(205,425)
Total Activity in FY 2023	112,688
Net Pension Liability as of 2023	\$1,029,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1670000
 Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$294,181 Proportionate Share: 0.0000468

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$114,484	\$165,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,379	\$0
Net Difference Between Projected and Actual	37,858	0
Change of Assumptions	9,007	0
Changes in Proportion and Differences Between	19,480	15,273
Total	\$69,724	\$15,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,338
Total	\$36,869

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,948

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,496
2025	4,266
2026	29,534
2027	5,155
2028	0
Thereafter	0
Total	\$54,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,179	\$165,173	\$78,452

PERF Net Pension Liability - Unaudited
DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of 2022	\$114,484
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,345
- Net Difference Between Projected and Actual Investment	23,729
- Change of Assumptions	(1,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,295
Pension Expense/Income	36,869
Contributions	(32,948)
Total Activity in FY 2023	50,689
Net Pension Liability as of 2023	\$165,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$33,735 Proportionate Share: 0.0000054

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,608	\$19,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390	\$0
Net Difference Between Projected and Actual	4,368	0
Change of Assumptions	1,039	0
Changes in Proportion and Differences Between	144	10,105
Total	\$5,941	\$10,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,283)
Total	(\$1,414)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,778

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,654)
2025	(3,773)
2026	2,668
2027	595
2028	0
Thereafter	0
Total	(\$4,164)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,059	\$19,058	\$9,052

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of 2022	\$18,608
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	2,072
- Change of Assumptions	(685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,195
Pension Expense/Income	(1,414)
Contributions	(3,778)
Total Activity in FY 2023	450
Net Pension Liability as of 2023	\$19,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$65,321 Proportionate Share: 0.0000104

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$33,746	\$36,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$751	\$0
Net Difference Between Projected and Actual	8,413	0
Change of Assumptions	2,002	0
Changes in Proportion and Differences Between	408	1,557
Total	\$11,574	\$1,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,451
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,526)
Total	\$3,925

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,316

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,855
2025	586
2026	5,430
2027	1,146
2028	0
Thereafter	0
Total	\$10,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,818	\$36,705	\$17,434

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of 2022	\$33,746
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151
- Net Difference Between Projected and Actual Investment	4,248
- Change of Assumptions	(1,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,076
Pension Expense/Income	3,925
Contributions	(7,316)
Total Activity in FY 2023	2,959
Net Pension Liability as of 2023	\$36,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$644,566 Proportionate Share: 0.0001025

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$310,337	\$361,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,401	\$0
Net Difference Between Projected and Actual	82,916	0
Change of Assumptions	19,727	0
Changes in Proportion and Differences Between	28,015	143
Total	\$138,059	\$143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,556
Total	\$100,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,191

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,057
2025	16,011
2026	56,555
2027	11,293
2028	0
Thereafter	0
Total	\$137,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$589,549	\$361,757	\$171,823

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of 2022	\$310,337
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,889
- Net Difference Between Projected and Actual Investment	44,617
- Change of Assumptions	(9,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,859)
Pension Expense/Income	100,994
Contributions	(72,191)
Total Activity in FY 2023	51,420
Net Pension Liability as of 2023	\$361,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$140,824 Proportionate Share: 0.0000224

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$73,484	\$79,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,617	\$0
Net Difference Between Projected and Actual	18,120	0
Change of Assumptions	4,311	0
Changes in Proportion and Differences Between	1,071	4,676
Total	\$25,119	\$4,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,370)
Total	\$13,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,772

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,690
2025	(299)
2026	11,585
2027	2,467
2028	0
Thereafter	0
Total	\$20,443

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$128,838	\$79,057	\$37,550

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of 2022	\$73,484
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	311
- Net Difference Between Projected and Actual Investment	9,051
- Change of Assumptions	(2,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	802
Pension Expense/Income	13,679
Contributions	(15,772)
Total Activity in FY 2023	5,573
Net Pension Liability as of 2023	\$79,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$138,897 Proportionate Share: 0.0000221

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$53,615	\$77,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,596	\$0
Net Difference Between Projected and Actual	17,877	0
Change of Assumptions	4,253	0
Changes in Proportion and Differences Between	11,196	10,576
Total	\$34,922	\$10,576

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,834
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,983
Total	\$22,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,557

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,424
2025	481
2026	14,006
2027	2,435
2028	0
Thereafter	0
Total	\$24,346

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,112	\$77,998	\$37,047

PERF Net Pension Liability - Unaudited

LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of 2022	\$53,615
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	644
- Net Difference Between Projected and Actual Investment	11,260
- Change of Assumptions	(715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,934
Pension Expense/Income	22,817
Contributions	(15,557)
Total Activity in FY 2023	24,383
Net Pension Liability as of 2023	\$77,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$58,980 Proportionate Share: 0.000094

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$31,223	\$33,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$679	\$0
Net Difference Between Projected and Actual	7,604	0
Change of Assumptions	1,809	0
Changes in Proportion and Differences Between	720	887
Total	\$10,812	\$887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(220)
Total	\$6,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,606

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,646
2025	436
2026	4,807
2027	1,036
2028	0
Thereafter	0
Total	\$9,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,066	\$33,176	\$15,757

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of 2022	\$31,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125
- Net Difference Between Projected and Actual Investment	3,751
- Change of Assumptions	(1,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(748)
Pension Expense/Income	6,515
Contributions	(6,606)
Total Activity in FY 2023	1,953
Net Pension Liability as of 2023	\$33,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1677000
 Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$46,812 Proportionate Share: 0.0000074

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,754	\$26,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$534	\$0
Net Difference Between Projected and Actual	5,986	0
Change of Assumptions	1,424	0
Changes in Proportion and Differences Between	230	4,381
Total	\$8,174	\$4,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,144)
Total	\$3,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,243

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$789
2025	(1,169)
2026	3,358
2027	815
2028	0
Thereafter	0
Total	\$3,793

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,563	\$26,117	\$12,405

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of 2022	\$27,754
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42
- Net Difference Between Projected and Actual Investment	2,561
- Change of Assumptions	(1,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,007)
Pension Expense/Income	3,158
Contributions	(5,243)
Total Activity in FY 2023	(1,637)
Net Pension Liability as of 2023	\$26,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$31,303 Proportionate Share: 0.0000050

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,346	\$17,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361	\$0
Net Difference Between Projected and Actual	4,045	0
Change of Assumptions	962	0
Changes in Proportion and Differences Between	1,305	3,422
Total	\$6,673	\$3,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,839)
Total	\$1,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,880

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,440
2025	(903)
2026	2,164
2027	550
2028	0
Thereafter	0
Total	\$3,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,758	\$17,647	\$8,382

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of 2022	\$17,346
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53
- Net Difference Between Projected and Actual Investment	1,904
- Change of Assumptions	(645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(874)
Pension Expense/Income	1,743
Contributions	(1,880)
Total Activity in FY 2023	301
Net Pension Liability as of 2023	\$17,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$58,775 Proportionate Share: 0.0000093

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$46,677	\$32,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$672	\$0
Net Difference Between Projected and Actual	7,523	0
Change of Assumptions	1,790	0
Changes in Proportion and Differences Between	2,293	12,286
Total	\$12,278	\$12,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,834)
Total	(\$1,171)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,583

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,517)
2025	(2,128)
2026	2,611
2027	1,026
2028	0
Thereafter	0
Total	(\$8)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,491	\$32,823	\$15,590

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of 2022	\$46,677
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(157)
- Net Difference Between Projected and Actual Investment	1,763
- Change of Assumptions	(2,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,171)
Pension Expense/Income	(1,171)
Contributions	(6,583)
Total Activity in FY 2023	(13,854)
Net Pension Liability as of 2023	\$32,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1680000
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$19,754 Proportionate Share: 0.0000031

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,723	\$10,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224	\$0
Net Difference Between Projected and Actual	2,508	0
Change of Assumptions	597	0
Changes in Proportion and Differences Between	121	850
Total	\$3,450	\$850

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,104)
Total	\$117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,212

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$791
2025	(68)
2026	1,534
2027	343
2028	0
Thereafter	0
Total	\$2,600

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,830	\$10,941	\$5,197

PERF Net Pension Liability - Unaudited
SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of 2022	\$10,723
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34
- Net Difference Between Projected and Actual Investment	1,185
- Change of Assumptions	(396)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,490
Pension Expense/Income	117
Contributions	(2,212)
Total Activity in FY 2023	218
Net Pension Liability as of 2023	\$10,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1681000
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$80,260 Proportionate Share: 0.0000128

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$35,323	\$45,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924	\$0
Net Difference Between Projected and Actual	10,354	0
Change of Assumptions	2,464	0
Changes in Proportion and Differences Between	2,901	13,226
Total	\$16,643	\$13,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,929)
Total	(\$3,758)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,952

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,666)
2025	(2,669)
2026	7,342
2027	1,410
2028	0
Thereafter	0
Total	\$3,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,622	\$45,175	\$21,457

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of 2022	\$35,323
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	296
- Net Difference Between Projected and Actual Investment	5,995
- Change of Assumptions	(809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,080
Pension Expense/Income	(3,758)
Contributions	(7,952)
Total Activity in FY 2023	9,852
Net Pension Liability as of 2023	\$45,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1682000
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$21,306 Proportionate Share: 0.0000034

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,354	\$12,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246	\$0
Net Difference Between Projected and Actual	2,750	0
Change of Assumptions	654	0
Changes in Proportion and Differences Between	31	801
Total	\$3,681	\$801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(261)
Total	\$2,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,781

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$942
2025	(58)
2026	1,621
2027	375
2028	0
Thereafter	0
Total	\$2,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,556	\$12,000	\$5,700

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of 2022	\$11,354
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	1,349
- Change of Assumptions	(398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(743)
Pension Expense/Income	2,175
Contributions	(1,781)
Total Activity in FY 2023	646
Net Pension Liability as of 2023	\$12,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$1,028,449 Proportionate Share: 0.0001636

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$537,728	\$577,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,813	\$0
Net Difference Between Projected and Actual	132,341	0
Change of Assumptions	31,487	0
Changes in Proportion and Differences Between	14,409	12,386
Total	\$190,050	\$12,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,939
Total	\$129,153

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,186

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$67,345
2025	7,820
2026	84,474
2027	18,025
2028	0
Thereafter	0
Total	\$177,664

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$940,977	\$577,399	\$274,247

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of 2022	\$537,728
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,263
- Net Difference Between Projected and Actual Investment	65,980
- Change of Assumptions	(18,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,199)
Pension Expense/Income	129,153
Contributions	(115,186)
Total Activity in FY 2023	39,671
Net Pension Liability as of 2023	\$577,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$790,663 Proportionate Share: 0.0001258

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$443,113	\$443,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,084	\$0
Net Difference Between Projected and Actual	101,764	0
Change of Assumptions	24,212	0
Changes in Proportion and Differences Between	10,762	28,548
Total	\$145,822	\$28,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,183)
Total	\$87,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,554

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,276
2025	2,225
2026	60,911
2027	13,862
2028	0
Thereafter	0
Total	\$117,274

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$723,563	\$443,990	\$210,882

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of 2022	\$443,113
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,214
- Net Difference Between Projected and Actual Investment	47,079
- Change of Assumptions	(16,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,963)
Pension Expense/Income	87,948
Contributions	(88,554)
Total Activity in FY 2023	877
Net Pension Liability as of 2023	\$443,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$338,056 Proportionate Share: 0.0000538

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$166,207	\$189,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,885	\$0
Net Difference Between Projected and Actual	43,521	0
Change of Assumptions	10,354	0
Changes in Proportion and Differences Between	2,971	5,983
Total	\$60,731	\$5,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,154
Total	\$45,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,862

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,247
2025	2,346
2026	29,226
2027	5,929
2028	0
Thereafter	0
Total	\$54,748

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$309,441	\$189,878	\$90,186

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of 2022	\$166,207
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	933
- Net Difference Between Projected and Actual Investment	23,009
- Change of Assumptions	(5,047)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,062)
Pension Expense/Income	45,700
Contributions	(37,862)
Total Activity in FY 2023	23,671
Net Pension Liability as of 2023	\$189,878

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$625,482 Proportionate Share: 0.0000995

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$316,960	\$351,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,185	\$0
Net Difference Between Projected and Actual	80,489	0
Change of Assumptions	19,150	0
Changes in Proportion and Differences Between	2,639	9,190
Total	\$109,463	\$9,190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,198)
Total	\$62,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,827

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,566
2025	5,032
2026	52,711
2027	10,964
2028	0
Thereafter	0
Total	\$100,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$572,293	\$351,169	\$166,794

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of 2022	\$316,960
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,555
- Net Difference Between Projected and Actual Investment	41,373
- Change of Assumptions	(10,220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,238
Pension Expense/Income	62,090
Contributions	(69,827)
Total Activity in FY 2023	34,209
Net Pension Liability as of 2023	\$351,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1687000
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$540,009 Proportionate Share: 0.0000859

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$284,476	\$303,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,203	\$0
Net Difference Between Projected and Actual	69,487	0
Change of Assumptions	16,532	0
Changes in Proportion and Differences Between	9,625	7,685
Total	\$101,847	\$7,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,209
Total	\$80,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,481

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,387
2025	6,246
2026	44,064
2027	9,465
2028	0
Thereafter	0
Total	\$94,162

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$494,070	\$303,170	\$143,996

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of 2022	\$284,476
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,151
- Net Difference Between Projected and Actual Investment	34,380
- Change of Assumptions	(9,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,281)
Pension Expense/Income	80,753
Contributions	(60,481)
Total Activity in FY 2023	18,694
Net Pension Liability as of 2023	\$303,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,765,619 Proportionate Share: 0.0002808

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$927,857	\$991,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,276	\$0
Net Difference Between Projected and Actual	227,148	0
Change of Assumptions	54,043	0
Changes in Proportion and Differences Between	7,992	44,663
Total	\$309,459	\$44,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,280)
Total	\$182,903

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,750

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$83,179
2025	6,351
2026	144,328
2027	30,938
2028	0
Thereafter	0
Total	\$264,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,615,075	\$991,037	\$470,712

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of 2022	\$927,857
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,797
- Net Difference Between Projected and Actual Investment	112,641
- Change of Assumptions	(31,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,477)
Pension Expense/Income	182,903
Contributions	(197,750)
Total Activity in FY 2023	63,180
Net Pension Liability as of 2023	\$991,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$2,091,615 Proportionate Share: 0.0003327

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$967,911	\$1,174,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,024	\$0
Net Difference Between Projected and Actual	269,132	0
Change of Assumptions	64,032	0
Changes in Proportion and Differences Between	75,449	495
Total	\$432,637	\$495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,336
Total	\$276,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,432

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$161,009
2025	45,690
2026	188,785
2027	36,658
2028	0
Thereafter	0
Total	\$432,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,913,588	\$1,174,209	\$557,713

PERF Net Pension Liability - Unaudited
WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of 2022	\$967,911
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,833
- Net Difference Between Projected and Actual Investment	149,682
- Change of Assumptions	(25,657)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,168
Pension Expense/Income	276,704
Contributions	(233,432)
Total Activity in FY 2023	206,298
Net Pension Liability as of 2023	\$1,174,209

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$90,426 Proportionate Share: 0.0000144

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$46,046	\$50,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,040	\$0
Net Difference Between Projected and Actual	11,649	0
Change of Assumptions	2,771	0
Changes in Proportion and Differences Between	1,417	2,830
Total	\$16,877	\$2,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,044)
Total	\$9,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,128

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,999
2025	(148)
2026	7,609
2027	1,587
2028	0
Thereafter	0
Total	\$14,047

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,824	\$50,822	\$24,139

PERF Net Pension Liability - Unaudited
STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of 2022	\$46,046
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	222
- Net Difference Between Projected and Actual Investment	5,966
- Change of Assumptions	(1,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	939
Pension Expense/Income	9,273
Contributions	(10,128)
Total Activity in FY 2023	4,776
Net Pension Liability as of 2023	\$50,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$539,327 Proportionate Share: 0.0000858

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$291,099	\$302,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,196	\$0
Net Difference Between Projected and Actual	69,406	0
Change of Assumptions	16,513	0
Changes in Proportion and Differences Between	2,155	15,257
Total	\$94,270	\$15,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,192)
Total	\$58,281

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,273

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,352
2025	170
2026	43,037
2027	9,454
2028	0
Thereafter	0
Total	\$79,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$493,495	\$302,817	\$143,829

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of 2022	\$291,099
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,026
- Net Difference Between Projected and Actual Investment	33,481
- Change of Assumptions	(10,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,336)
Pension Expense/Income	58,281
Contributions	(60,273)
Total Activity in FY 2023	11,718
Net Pension Liability as of 2023	\$302,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1692000
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$155,804 Proportionate Share: 0.0000248

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$73,169	\$87,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,791	\$0
Net Difference Between Projected and Actual	20,062	0
Change of Assumptions	4,773	0
Changes in Proportion and Differences Between	10,716	603
Total	\$37,342	\$603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,538
Total	\$23,306

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,450

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,204
2025	5,859
2026	13,943
2027	2,733
2028	0
Thereafter	0
Total	\$36,739

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$142,642	\$87,527	\$41,573

PERF Net Pension Liability - Unaudited
LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of 2022	\$73,169
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	491
- Net Difference Between Projected and Actual Investment	11,032
- Change of Assumptions	(2,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,014)
Pension Expense/Income	23,306
Contributions	(17,450)
Total Activity in FY 2023	14,358
Net Pension Liability as of 2023	\$87,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$80,316 Proportionate Share: 0.0000128

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$42,261	\$45,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924	\$0
Net Difference Between Projected and Actual	10,354	0
Change of Assumptions	2,464	0
Changes in Proportion and Differences Between	1,245	1,070
Total	\$14,987	\$1,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,841)
Total	\$7,330

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,995

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,105
2025	823
2026	6,579
2027	1,410
2028	0
Thereafter	0
Total	\$13,917

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,622	\$45,175	\$21,457

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of 2022	\$42,261
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174
- Net Difference Between Projected and Actual Investment	5,139
- Change of Assumptions	(1,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	718
Pension Expense/Income	7,330
Contributions	(8,995)
Total Activity in FY 2023	2,914
Net Pension Liability as of 2023	\$45,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$113,237 Proportionate Share: 0.0000180

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$85,784	\$63,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,300	\$0
Net Difference Between Projected and Actual	14,561	0
Change of Assumptions	3,464	0
Changes in Proportion and Differences Between	1,667	19,001
Total	\$20,992	\$19,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,934)
Total	\$8,962

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,683

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$318
2025	(5,972)
2026	5,661
2027	1,984
2028	0
Thereafter	0
Total	\$1,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,530	\$63,528	\$30,174

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of 2022	\$85,784
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(224)
- Net Difference Between Projected and Actual Investment	3,974
- Change of Assumptions	(4,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,800)
Pension Expense/Income	8,962
Contributions	(12,683)
Total Activity in FY 2023	(22,256)
Net Pension Liability as of 2023	\$63,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$340,674 Proportionate Share: 0.0000542

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$210,361	\$191,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,914	\$0
Net Difference Between Projected and Actual	43,844	0
Change of Assumptions	10,431	0
Changes in Proportion and Differences Between	1,617	26,128
Total	\$59,806	\$26,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,071)
Total	\$21,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,156

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,773
2025	(4,657)
2026	23,590
2027	5,972
2028	0
Thereafter	0
Total	\$33,678

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$311,742	\$191,290	\$90,857

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of 2022	\$210,361
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	17,883
- Change of Assumptions	(9,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,676)
Pension Expense/Income	21,761
Contributions	(38,156)
Total Activity in FY 2023	(19,071)
Net Pension Liability as of 2023	\$191,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$545,065 Proportionate Share: 0.0000867

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$266,183	\$305,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,261	\$0
Net Difference Between Projected and Actual	70,134	0
Change of Assumptions	16,686	0
Changes in Proportion and Differences Between	5,772	8,494
Total	\$98,853	\$8,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,483
Total	\$63,600

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,256

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,879
2025	5,737
2026	47,190
2027	9,553
2028	0
Thereafter	0
Total	\$90,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$498,672	\$305,993	\$145,337

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of 2022	\$266,183
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,533
- Net Difference Between Projected and Actual Investment	37,284
- Change of Assumptions	(7,979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,628
Pension Expense/Income	63,600
Contributions	(60,256)
Total Activity in FY 2023	39,810
Net Pension Liability as of 2023	\$305,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1697000
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$13,200 Proportionate Share: 0.0000021

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,254	\$7,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152	\$0
Net Difference Between Projected and Actual	1,699	0
Change of Assumptions	404	0
Changes in Proportion and Differences Between	59	478
Total	\$2,314	\$478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(669)
Total	\$836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$601
2025	(35)
2026	1,038
2027	232
2028	0
Thereafter	0
Total	\$1,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,079	\$7,412	\$3,520

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of 2022	\$7,254
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	804
- Change of Assumptions	(268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	240
Pension Expense/Income	836
Contributions	(1,478)
Total Activity in FY 2023	158
Net Pension Liability as of 2023	\$7,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,800 Proportionate Share: 0.0000027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,146	\$9,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195	\$0
Net Difference Between Projected and Actual	2,184	0
Change of Assumptions	520	0
Changes in Proportion and Differences Between	0	3,046
Total	\$2,899	\$3,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,934
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,155)
Total	(\$221)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$584)
2025	(877)
2026	1,017
2027	297
2028	0
Thereafter	0
Total	(\$147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,530	\$9,529	\$4,526

PERF Net Pension Liability - Unaudited
PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of 2022	\$9,146
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33
- Net Difference Between Projected and Actual Investment	1,055
- Change of Assumptions	(328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(156)
Pension Expense/Income	(221)
Contributions	0
Total Activity in FY 2023	383
Net Pension Liability as of 2023	\$9,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1699000

Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$17,000 Proportionate Share: 0.0000027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,461	\$9,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195	\$0
Net Difference Between Projected and Actual	2,184	0
Change of Assumptions	520	0
Changes in Proportion and Differences Between	68	600
Total	\$2,967	\$600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,934
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(337)
Total	\$1,597

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$765
2025	(12)
2026	1,315
2027	299
2028	0
Thereafter	0
Total	\$2,367

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,530	\$9,529	\$4,526

PERF Net Pension Liability - Unaudited
SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of 2022	\$9,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	1,016
- Change of Assumptions	(357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(311)
Pension Expense/Income	1,597
Contributions	(1,904)
Total Activity in FY 2023	68
Net Pension Liability as of 2023	\$9,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1700000
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$681,908 Proportionate Share: 0.0001085

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$330,206	\$382,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,835	\$0
Net Difference Between Projected and Actual	87,769	0
Change of Assumptions	20,882	0
Changes in Proportion and Differences Between	24,961	158
Total	\$141,447	\$158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,917
Total	\$95,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,374

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,710
2025	14,000
2026	59,624
2027	11,955
2028	0
Thereafter	0
Total	\$141,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$624,059	\$382,933	\$181,881

PERF Net Pension Liability - Unaudited
NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of 2022	\$330,206
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,971
- Net Difference Between Projected and Actual Investment	47,018
- Change of Assumptions	(9,716)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,825)
Pension Expense/Income	95,653
Contributions	(76,374)
Total Activity in FY 2023	52,727
Net Pension Liability as of 2023	\$382,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1701000
 Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$32,000 Proportionate Share: 0.0000051

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,661	\$18,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368	\$0
Net Difference Between Projected and Actual	4,126	0
Change of Assumptions	982	0
Changes in Proportion and Differences Between	130	1,202
Total	\$5,606	\$1,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(587)
Total	\$3,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,410
2025	(78)
2026	2,509
2027	563
2028	0
Thereafter	0
Total	\$4,404

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,334	\$18,000	\$8,549

PERF Net Pension Liability - Unaudited
CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of 2022	\$17,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54
- Net Difference Between Projected and Actual Investment	1,946
- Change of Assumptions	(654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(490)
Pension Expense/Income	3,067
Contributions	(3,584)
Total Activity in FY 2023	339
Net Pension Liability as of 2023	\$18,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1702000
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$21,040 Proportionate Share: 0.0000033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,669	\$11,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238	\$0
Net Difference Between Projected and Actual	2,669	0
Change of Assumptions	635	0
Changes in Proportion and Differences Between	0	3,144
Total	\$3,542	\$3,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,086)
Total	(\$722)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$683

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$400)
2025	(864)
2026	1,300
2027	362
2028	0
Thereafter	0
Total	\$398

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,981	\$11,647	\$5,532

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of 2022	\$11,669
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30
- Net Difference Between Projected and Actual Investment	1,229
- Change of Assumptions	(447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	571
Pension Expense/Income	(722)
Contributions	(683)
Total Activity in FY 2023	(22)
Net Pension Liability as of 2023	\$11,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1703000
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF LEWISVILLE - 1703000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$212,755 Proportionate Share: 0.0000338

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$82,946	\$119,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,441	\$0
Net Difference Between Projected and Actual	27,342	0
Change of Assumptions	6,505	0
Changes in Proportion and Differences Between	20,846	45
Total	\$57,134	\$45

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,217
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,524
Total	\$34,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,829

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,814
2025	9,253
2026	21,298
2027	3,724
2028	0
Thereafter	0
Total	\$57,089

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$194,407	\$119,291	\$56,660

PERF Net Pension Liability - Unaudited

REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of 2022	\$82,946
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	967
- Net Difference Between Projected and Actual Investment	17,106
- Change of Assumptions	(1,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,541
Pension Expense/Income	34,741
Contributions	(23,829)
Total Activity in FY 2023	36,345
Net Pension Liability as of 2023	\$119,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1705000
 Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,398,676 Proportionate Share: 0.0002225

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$609,636	\$785,277

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,067	\$0
Net Difference Between Projected and Actual	179,988	0
Change of Assumptions	42,823	0
Changes in Proportion and Differences Between	90,892	294
Total	\$329,770	\$294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	101,946
Total	\$261,359

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,652

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$130,895
2025	42,574
2026	131,490
2027	24,517
2028	0
Thereafter	0
Total	\$329,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,279,752	\$785,277	\$372,982

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of 2022	\$609,636
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,240
- Net Difference Between Projected and Actual Investment	104,752
- Change of Assumptions	(13,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,391)
Pension Expense/Income	261,359
Contributions	(156,652)
Total Activity in FY 2023	175,641
Net Pension Liability as of 2023	\$785,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1706000
 Submission Unit Name: TOWN OF GREENS FORK

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF GREENS FORK - 1706000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1707000
 Submission Unit Name: TOWN OF MILTON

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF MILTON - 1707000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1708000
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF MOUNT SUMMIT - 1708000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$47,052 Proportionate Share: 0.0000075

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,600	\$26,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$542	\$0
Net Difference Between Projected and Actual	6,067	0
Change of Assumptions	1,443	0
Changes in Proportion and Differences Between	217	1,102
Total	\$8,269	\$1,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(483)
Total	\$4,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,270

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,334
2025	130
2026	3,878
2027	825
2028	0
Thereafter	0
Total	\$7,167

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,138	\$26,470	\$12,572

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of 2022	\$24,600
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	3,031
- Change of Assumptions	(837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50)
Pension Expense/Income	4,890
Contributions	(5,270)
Total Activity in FY 2023	1,870
Net Pension Liability as of 2023	\$26,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$81,106 Proportionate Share: 0.0000129

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$38,792	\$45,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$931	\$0
Net Difference Between Projected and Actual	10,435	0
Change of Assumptions	2,483	0
Changes in Proportion and Differences Between	1,569	269
Total	\$15,418	\$269

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,073
Total	\$14,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,084

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,361
2025	1,214
2026	7,153
2027	1,421
2028	0
Thereafter	0
Total	\$15,149

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,197	\$45,528	\$21,625

PERF Net Pension Liability - Unaudited
OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of 2022	\$38,792
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243
- Net Difference Between Projected and Actual Investment	5,648
- Change of Assumptions	(1,111)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,275)
Pension Expense/Income	14,315
Contributions	(9,084)
Total Activity in FY 2023	6,736
Net Pension Liability as of 2023	\$45,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1711000
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$161,805 Proportionate Share: 0.0000257

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$105,338	\$90,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,856	\$0
Net Difference Between Projected and Actual	20,790	0
Change of Assumptions	4,946	0
Changes in Proportion and Differences Between	1,045	14,364
Total	\$28,637	\$14,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,669)
Total	\$12,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,122

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,153
2025	(3,143)
2026	10,431
2027	2,832
2028	0
Thereafter	0
Total	\$14,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$147,819	\$90,704	\$43,082

PERF Net Pension Liability - Unaudited
CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of 2022	\$105,338
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14)
- Net Difference Between Projected and Actual Investment	7,790
- Change of Assumptions	(4,815)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,217)
Pension Expense/Income	12,744
Contributions	(18,122)
Total Activity in FY 2023	(14,634)
Net Pension Liability as of 2023	\$90,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$75,651 Proportionate Share: 0.0000120

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$40,054	\$42,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$867	\$0
Net Difference Between Projected and Actual	9,707	0
Change of Assumptions	2,310	0
Changes in Proportion and Differences Between	368	2,155
Total	\$13,252	\$2,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,598
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,976
Total	\$11,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,473

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,515
2025	140
2026	6,119
2027	1,323
2028	0
Thereafter	0
Total	\$11,097

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,020	\$42,352	\$20,116

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of 2022	\$40,054
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155
- Net Difference Between Projected and Actual Investment	4,764
- Change of Assumptions	(1,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,321)
Pension Expense/Income	11,574
Contributions	(8,473)
Total Activity in FY 2023	2,298
Net Pension Liability as of 2023	\$42,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1713000
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$100,170 Proportionate Share: 0.0000159

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$52,984	\$56,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,148	\$0
Net Difference Between Projected and Actual	12,862	0
Change of Assumptions	3,060	0
Changes in Proportion and Differences Between	461	2,540
Total	\$17,531	\$2,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,315)
Total	\$10,077

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,219

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,951
2025	172
2026	8,116
2027	1,752
2028	0
Thereafter	0
Total	\$14,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,452	\$56,116	\$26,654

PERF Net Pension Liability - Unaudited
MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of 2022	\$52,984
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207
- Net Difference Between Projected and Actual Investment	6,323
- Change of Assumptions	(1,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(407)
Pension Expense/Income	10,077
Contributions	(11,219)
Total Activity in FY 2023	3,132
Net Pension Liability as of 2023	\$56,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1714000
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$358,611 Proportionate Share: 0.0000570

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$179,768	\$201,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,116	\$0
Net Difference Between Projected and Actual	46,109	0
Change of Assumptions	10,970	0
Changes in Proportion and Differences Between	2,605	2,704
Total	\$63,800	\$2,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(971)
Total	\$39,867

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,809

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,938
2025	4,470
2026	30,407
2027	6,281
2028	0
Thereafter	0
Total	\$61,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$327,847	\$201,172	\$95,550

PERF Net Pension Liability - Unaudited
PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of 2022	\$179,768
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	924
- Net Difference Between Projected and Actual Investment	23,924
- Change of Assumptions	(5,688)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,186
Pension Expense/Income	39,867
Contributions	(39,809)
Total Activity in FY 2023	21,404
Net Pension Liability as of 2023	\$201,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1715000
 Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$24,990 Proportionate Share: 0.0000040

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$13,561	\$14,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual	3,236	0
Change of Assumptions	770	0
Changes in Proportion and Differences Between	114	782
Total	\$4,409	\$782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41)
Total	\$2,825

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,799

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,199
2025	(18)
2026	2,007
2027	439
2028	0
Thereafter	0
Total	\$3,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,007	\$14,117	\$6,705

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of 2022	\$13,561
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49
- Net Difference Between Projected and Actual Investment	1,562
- Change of Assumptions	(487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(594)
Pension Expense/Income	2,825
Contributions	(2,799)
Total Activity in FY 2023	556
Net Pension Liability as of 2023	\$14,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1716000
 Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$254,687 Proportionate Share: 0.0000405

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$128,361	\$142,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,924	\$0
Net Difference Between Projected and Actual	32,762	0
Change of Assumptions	7,795	0
Changes in Proportion and Differences Between	2,877	7,778
Total	\$46,358	\$7,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,568)
Total	\$12,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,525

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,917
2025	(364)
2026	21,564
2027	4,463
2028	0
Thereafter	0
Total	\$38,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$232,944	\$142,938	\$67,891

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of 2022	\$128,361
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	644
- Net Difference Between Projected and Actual Investment	16,921
- Change of Assumptions	(4,099)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,187
Pension Expense/Income	12,449
Contributions	(28,525)
Total Activity in FY 2023	14,577
Net Pension Liability as of 2023	\$142,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$15,000 Proportionate Share: 0.0000024

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,200	\$8,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173	\$0
Net Difference Between Projected and Actual	1,941	0
Change of Assumptions	462	0
Changes in Proportion and Differences Between	24	618
Total	\$2,600	\$618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(132)
Total	\$1,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,260

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$676
2025	(79)
2026	1,121
2027	264
2028	0
Thereafter	0
Total	\$1,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,804	\$8,470	\$4,023

PERF Net Pension Liability - Unaudited
BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of 2022	\$8,200
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	929
- Change of Assumptions	(298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(716)
Pension Expense/Income	1,588
Contributions	(1,260)
Total Activity in FY 2023	270
Net Pension Liability as of 2023	\$8,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1718000
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$34,489 Proportionate Share: 0.0000055

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,923	\$19,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397	\$0
Net Difference Between Projected and Actual	4,449	0
Change of Assumptions	1,059	0
Changes in Proportion and Differences Between	151	1,262
Total	\$6,056	\$1,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(488)
Total	\$3,453

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,863

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,563
2025	(98)
2026	2,723
2027	606
2028	0
Thereafter	0
Total	\$4,794

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,634	\$19,411	\$9,220

PERF Net Pension Liability - Unaudited
BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of 2022	\$18,923
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	2,114
- Change of Assumptions	(694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(583)
Pension Expense/Income	3,453
Contributions	(3,863)
Total Activity in FY 2023	488
Net Pension Liability as of 2023	\$19,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	2,322
Total	\$0	\$2,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,514)
Total	(\$5,514)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,320)
2025	0
2026	0
2027	(2)
2028	0
Thereafter	0
Total	(\$2,322)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,514
Pension Expense/Income	(5,514)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$51,235 Proportionate Share: 0.0000081

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,808	\$28,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$585	\$0
Net Difference Between Projected and Actual	6,552	0
Change of Assumptions	1,559	0
Changes in Proportion and Differences Between	259	711
Total	\$8,955	\$711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(157)
Total	\$5,646

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,738

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,866
2025	321
2026	4,165
2027	892
2028	0
Thereafter	0
Total	\$8,244

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,589	\$28,588	\$13,578

PERF Net Pension Liability - Unaudited
HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of 2022	\$26,808
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109
- Net Difference Between Projected and Actual Investment	3,244
- Change of Assumptions	(925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(556)
Pension Expense/Income	5,646
Contributions	(5,738)
Total Activity in FY 2023	1,780
Net Pension Liability as of 2023	\$28,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$15,000 Proportionate Share: 0.0000024

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,569	\$8,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173	\$0
Net Difference Between Projected and Actual	1,941	0
Change of Assumptions	462	0
Changes in Proportion and Differences Between	71	9
Total	\$2,647	\$9

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58)
Total	\$1,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$920
2025	173
2026	1,281
2027	264
2028	0
Thereafter	0
Total	\$2,638

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,804	\$8,470	\$4,023

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of 2022	\$7,569
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	1,007
- Change of Assumptions	(239)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112
Pension Expense/Income	1,662
Contributions	(1,680)
Total Activity in FY 2023	901
Net Pension Liability as of 2023	\$8,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$73,500 Proportionate Share: 0.0000117

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,769	\$41,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$845	\$0
Net Difference Between Projected and Actual	9,465	0
Change of Assumptions	2,252	0
Changes in Proportion and Differences Between	12,043	4,479
Total	\$24,605	\$4,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,090
Total	\$10,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,748

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,162
2025	3,515
2026	8,159
2027	1,290
2028	0
Thereafter	0
Total	\$20,126

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,295	\$41,293	\$19,613

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of 2022	\$15,769
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	565
- Net Difference Between Projected and Actual Investment	7,519
- Change of Assumptions	791
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,924
Pension Expense/Income	10,473
Contributions	(2,748)
Total Activity in FY 2023	25,524
Net Pension Liability as of 2023	\$41,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$197,551 Proportionate Share: 0.0000314

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$99,976	\$110,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,267	\$0
Net Difference Between Projected and Actual	25,400	0
Change of Assumptions	6,043	0
Changes in Proportion and Differences Between	16,701	3,463
Total	\$50,411	\$3,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,949
Total	\$28,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,126

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,132
2025	8,699
2026	16,658
2027	3,459
2028	0
Thereafter	0
Total	\$46,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,603	\$110,821	\$52,637

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of 2022	\$99,976
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	491
- Net Difference Between Projected and Actual Investment	13,062
- Change of Assumptions	(3,221)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,807)
Pension Expense/Income	28,446
Contributions	(22,126)
Total Activity in FY 2023	10,845
Net Pension Liability as of 2023	\$110,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1725000
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1726000
 Submission Unit Name: INDPLS AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

INDPLS AIRPORT AUTHORITY - 1726000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	2,081	1,232
Total	\$2,081	\$1,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,240)
Total	(\$3,240)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$29)
2025	878
2026	0
2027	0
2028	0
Thereafter	0
Total	\$849

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	3,240
Pension Expense/Income	(3,240)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1728000
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
CLINTON TOWNSHIP-VERMILLION COUNTY - 1728000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1729000
 Submission Unit Name: TOWN OF DUGGER

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,446	\$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	35,260	16,859
Total	\$35,260	\$16,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,966
Total	\$24,966

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,816
2025	(73)
2026	(2,342)
2027	0
2028	0
Thereafter	0
Total	\$18,401

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

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of 2022	\$21,446
Activity in FY 2023	
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	(38,118)
Pension Expense/Income	24,966
Contributions	(3,280)
Total Activity in FY 2023	(21,446)
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$631,480 Proportionate Share: 0.0001004

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$376,883	\$354,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,250	\$0
Net Difference Between Projected and Actual	81,217	0
Change of Assumptions	19,323	0
Changes in Proportion and Differences Between	3,021	62,772
Total	\$110,811	\$62,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,968)
Total	\$40,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,726

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,862
2025	(14,337)
2026	45,452
2027	11,062
2028	0
Thereafter	0
Total	\$48,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$577,470	\$354,345	\$168,303

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of 2022	\$376,883
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	556
- Net Difference Between Projected and Actual Investment	34,706
- Change of Assumptions	(15,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,439)
Pension Expense/Income	40,965
Contributions	(70,726)
Total Activity in FY 2023	(22,538)
Net Pension Liability as of 2023	\$354,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$105,991 Proportionate Share: 0.0000169

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$54,877	\$59,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,220	\$0
Net Difference Between Projected and Actual	13,671	0
Change of Assumptions	3,253	0
Changes in Proportion and Differences Between	2,635	1,149
Total	\$20,779	\$1,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,611
Total	\$14,719

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,871

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,196
2025	758
2026	8,814
2027	1,862
2028	0
Thereafter	0
Total	\$19,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$97,204	\$59,646	\$28,330

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of 2022	\$54,877
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246
- Net Difference Between Projected and Actual Investment	6,899
- Change of Assumptions	(1,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,392)
Pension Expense/Income	14,719
Contributions	(11,871)
Total Activity in FY 2023	4,769
Net Pension Liability as of 2023	\$59,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$841,458 Proportionate Share: 0.0001338

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$439,644	\$472,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,662	\$0
Net Difference Between Projected and Actual	108,235	0
Change of Assumptions	25,751	0
Changes in Proportion and Differences Between	8,614	11,772
Total	\$152,262	\$11,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,233)
Total	\$90,630

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,243

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,564
2025	5,071
2026	69,113
2027	14,742
2028	0
Thereafter	0
Total	\$140,490

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$769,577	\$472,225	\$224,292

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of 2022	\$439,644
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,854
- Net Difference Between Projected and Actual Investment	53,978
- Change of Assumptions	(14,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,650)
Pension Expense/Income	90,630
Contributions	(94,243)
Total Activity in FY 2023	32,581
Net Pension Liability as of 2023	\$472,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1734000
 Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$213,640 Proportionate Share: 0.0000340

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$116,376	\$119,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,455	\$0
Net Difference Between Projected and Actual	27,504	0
Change of Assumptions	6,544	0
Changes in Proportion and Differences Between	1,268	9,802
Total	\$37,771	\$9,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,203)
Total	\$18,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,928

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,763
2025	(1,466)
2026	16,925
2027	3,747
2028	0
Thereafter	0
Total	\$27,969

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$195,558	\$119,997	\$56,995

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of 2022	\$116,376
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	389
- Net Difference Between Projected and Actual Investment	13,142
- Change of Assumptions	(4,240)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101
Pension Expense/Income	18,157
Contributions	(23,928)
Total Activity in FY 2023	3,621
Net Pension Liability as of 2023	\$119,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$355,557 Proportionate Share: 0.0000566

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$181,661	\$199,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,087	\$0
Net Difference Between Projected and Actual	45,786	0
Change of Assumptions	10,893	0
Changes in Proportion and Differences Between	2,013	2,219
Total	\$62,779	\$2,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,552
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,599
Total	\$43,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,822

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,320
2025	3,185
2026	29,818
2027	6,237
2028	0
Thereafter	0
Total	\$60,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$325,546	\$199,760	\$94,880

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of 2022	\$181,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	861
- Net Difference Between Projected and Actual Investment	23,367
- Change of Assumptions	(5,940)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,518)
Pension Expense/Income	43,151
Contributions	(39,822)
Total Activity in FY 2023	18,099
Net Pension Liability as of 2023	\$199,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1736000
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$51,994 Proportionate Share: 0.0000083

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,123	\$29,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$599	\$0
Net Difference Between Projected and Actual	6,714	0
Change of Assumptions	1,597	0
Changes in Proportion and Differences Between	378	665
Total	\$9,288	\$665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	90
Total	\$6,037

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,823

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,066
2025	340
2026	4,303
2027	914
2028	0
Thereafter	0
Total	\$8,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,739	\$29,293	\$13,913

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of 2022	\$27,123
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117
- Net Difference Between Projected and Actual Investment	3,367
- Change of Assumptions	(917)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(611)
Pension Expense/Income	6,037
Contributions	(5,823)
Total Activity in FY 2023	2,170
Net Pension Liability as of 2023	\$29,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1737000
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
PLEASANT TOWNSHIP - JOHNSON COUNTY - 1737000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$1,133,311 Proportionate Share: 0.0001803

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$713,397	\$636,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,019	\$0
Net Difference Between Projected and Actual	145,851	0
Change of Assumptions	34,701	0
Changes in Proportion and Differences Between	57,132	80,915
Total	\$250,703	\$80,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,927
Total	\$153,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,931

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$78,993
2025	(5,687)
2026	76,616
2027	19,866
2028	0
Thereafter	0
Total	\$169,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,037,030	\$636,339	\$302,241

PERF Net Pension Liability - Unaudited
CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of 2022	\$713,397
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	349
- Net Difference Between Projected and Actual Investment	57,810
- Change of Assumptions	(31,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,989)
Pension Expense/Income	153,106
Contributions	(126,931)
Total Activity in FY 2023	(77,058)
Net Pension Liability as of 2023	\$636,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$677,441 Proportionate Share: 0.0001078

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$272,176	\$380,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,784	\$0
Net Difference Between Projected and Actual	87,203	0
Change of Assumptions	20,747	0
Changes in Proportion and Differences Between	58,721	136
Total	\$174,455	\$136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,288
Total	\$114,523

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,874

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$68,726
2025	26,850
2026	66,867
2027	11,876
2028	0
Thereafter	0
Total	\$174,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$620,033	\$380,462	\$180,708

PERF Net Pension Liability - Unaudited
TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of 2022	\$272,176
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,950
- Net Difference Between Projected and Actual Investment	53,614
- Change of Assumptions	(4,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,546
Pension Expense/Income	114,523
Contributions	(75,874)
Total Activity in FY 2023	108,286
Net Pension Liability as of 2023	\$380,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1740000
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
COMMUNITY MONTESSORI SCHOOL - 1740000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1741000
 Submission Unit Name: FLANNER HOUSE ELEMENTARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

FLANNER HOUSE ELEMENTARY - 1741000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$1,629,364 Proportionate Share: 0.0002592

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$903,573	\$914,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,717	\$0
Net Difference Between Projected and Actual	209,675	0
Change of Assumptions	49,886	0
Changes in Proportion and Differences Between	203,562	48,296
Total	\$481,840	\$48,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	183,167
Total	\$368,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,489

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$243,315
2025	34,877
2026	126,791
2027	28,561
2028	0
Thereafter	0
Total	\$433,544

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,490,839	\$914,803	\$434,503

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of 2022	\$903,573
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,669
- Net Difference Between Projected and Actual Investment	98,165
- Change of Assumptions	(33,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(242,150)
Pension Expense/Income	368,875
Contributions	(182,489)
Total Activity in FY 2023	11,230
Net Pension Liability as of 2023	\$914,803

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$1,967,542 Proportionate Share: 0.0003130

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,011,119	\$1,104,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,601	\$0
Net Difference Between Projected and Actual	253,196	0
Change of Assumptions	60,240	0
Changes in Proportion and Differences Between	211,581	13,679
Total	\$547,618	\$13,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	190,577
Total	\$414,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,365

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$257,577
2025	77,854
2026	164,023
2027	34,485
2028	0
Thereafter	0
Total	\$533,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,800,280	\$1,104,682	\$524,689

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of 2022	\$1,011,119
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,643
- Net Difference Between Projected and Actual Investment	128,413
- Change of Assumptions	(33,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(200,506)
Pension Expense/Income	414,830
Contributions	(220,365)
Total Activity in FY 2023	93,563
Net Pension Liability as of 2023	\$1,104,682

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1744000
 Submission Unit Name: THE NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

THE NEW COMMUNITY SCHOOL - 1744000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$291,532 Proportionate Share: 0.0000464

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$127,099	\$163,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,350	\$0
Net Difference Between Projected and Actual	37,534	0
Change of Assumptions	8,930	0
Changes in Proportion and Differences Between	20,138	4,363
Total	\$69,952	\$4,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,539
Total	\$49,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,651

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,565
2025	5,490
2026	27,423
2027	5,111
2028	0
Thereafter	0
Total	\$65,589

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$266,879	\$163,761	\$77,781

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of 2022	\$127,099
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,092
- Net Difference Between Projected and Actual Investment	21,849
- Change of Assumptions	(2,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(564)
Pension Expense/Income	49,783
Contributions	(32,651)
Total Activity in FY 2023	36,662
Net Pension Liability as of 2023	\$163,761

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1746000
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

FALL CREEK ACADEMY - 1746000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,123	\$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	65	21,794
Total	\$65	\$21,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,368)
Total	(\$11,368)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$9,571)
2025	(8,456)
2026	(3,702)
2027	0
2028	0
Thereafter	0
Total	(\$21,729)

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

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of 2022	\$27,123
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(482)
- Net Difference Between Projected and Actual Investment	(3,347)
- Change of Assumptions	(2,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,412)
Pension Expense/Income	(11,368)
Contributions	0
Total Activity in FY 2023	(27,123)
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$74,259 Proportionate Share: 0.0000118

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$43,838	\$41,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$852	\$0
Net Difference Between Projected and Actual	9,545	0
Change of Assumptions	2,271	0
Changes in Proportion and Differences Between	360	7,954
Total	\$13,028	\$7,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,179)
Total	\$2,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,317

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$671
2025	(2,299)
2026	5,402
2027	1,300
2028	0
Thereafter	0
Total	\$5,074

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,870	\$41,646	\$19,781

PERF Net Pension Liability - Unaudited
ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of 2022	\$43,838
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74
- Net Difference Between Projected and Actual Investment	4,135
- Change of Assumptions	(1,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,432
Pension Expense/Income	2,275
Contributions	(8,317)
Total Activity in FY 2023	(2,192)
Net Pension Liability as of 2023	\$41,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1749000

Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$79,510 Proportionate Share: 0.0000126

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$42,892	\$44,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$910	\$0
Net Difference Between Projected and Actual	10,193	0
Change of Assumptions	2,425	0
Changes in Proportion and Differences Between	996	10,289
Total	\$14,524	\$10,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,745)
Total	\$5,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,468

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$236
2025	(2,554)
2026	5,164
2027	1,389
2028	0
Thereafter	0
Total	\$4,235

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,471	\$44,470	\$21,122

PERF Net Pension Liability - Unaudited
CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of 2022	\$42,892
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148
- Net Difference Between Projected and Actual Investment	4,900
- Change of Assumptions	(1,550)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,734)
Pension Expense/Income	5,282
Contributions	(2,468)
Total Activity in FY 2023	1,578
Net Pension Liability as of 2023	\$44,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$158,303 Proportionate Share: 0.0000252

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$75,692	\$88,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,820	\$0
Net Difference Between Projected and Actual	20,385	0
Change of Assumptions	4,850	0
Changes in Proportion and Differences Between	2,105	8,386
Total	\$29,160	\$8,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,900)
Total	\$13,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,165

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,529
2025	(345)
2026	12,813
2027	2,777
2028	0
Thereafter	0
Total	\$20,774

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$144,943	\$88,939	\$42,243

PERF Net Pension Liability - Unaudited
LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of 2022	\$75,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	476
- Net Difference Between Projected and Actual Investment	11,044
- Change of Assumptions	(2,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,901
Pension Expense/Income	13,155
Contributions	(11,165)
Total Activity in FY 2023	13,247
Net Pension Liability as of 2023	\$88,939

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$62,725 Proportionate Share: 0.0000100

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$32,800	\$35,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$722	\$0
Net Difference Between Projected and Actual	8,089	0
Change of Assumptions	1,925	0
Changes in Proportion and Differences Between	281	962
Total	\$11,017	\$962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(368)
Total	\$6,797

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,025

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,441
2025	342
2026	5,169
2027	1,103
2028	0
Thereafter	0
Total	\$10,055

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,517	\$35,293	\$16,763

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of 2022	\$32,800
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140
- Net Difference Between Projected and Actual Investment	4,041
- Change of Assumptions	(1,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(345)
Pension Expense/Income	6,797
Contributions	(7,025)
Total Activity in FY 2023	2,493
Net Pension Liability as of 2023	\$35,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$478,996 Proportionate Share: 0.0000762

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$254,514	\$268,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,502	\$0
Net Difference Between Projected and Actual	61,641	0
Change of Assumptions	14,666	0
Changes in Proportion and Differences Between	2,369	8,158
Total	\$84,178	\$8,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,166
Total	\$60,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,646

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,493
2025	2,340
2026	38,790
2027	8,397
2028	0
Thereafter	0
Total	\$76,020

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$438,279	\$268,935	\$127,736

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of 2022	\$254,514
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	982
- Net Difference Between Projected and Actual Investment	30,231
- Change of Assumptions	(8,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,989)
Pension Expense/Income	60,761
Contributions	(53,646)
Total Activity in FY 2023	14,421
Net Pension Liability as of 2023	\$268,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1754000
 Submission Unit Name: PAOLI PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

PAOLI PUBLIC LIBRARY - 1754000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1755000
 Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$2,039,869 Proportionate Share: 0.0003245

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,121,503	\$1,145,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,432	\$0
Net Difference Between Projected and Actual	262,499	0
Change of Assumptions	62,454	0
Changes in Proportion and Differences Between	292,829	54,815
Total	\$641,214	\$54,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	243,479
Total	\$475,972

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,100

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$287,632
2025	104,443
2026	158,569
2027	35,755
2028	0
Thereafter	0
Total	\$586,399

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,866,424	\$1,145,269	\$543,967

PERF Net Pension Liability - Unaudited

PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

Net Pension Liability as of 2022	\$1,121,503
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,513
- Net Difference Between Projected and Actual Investment	124,094
- Change of Assumptions	(41,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(318,247)
Pension Expense/Income	475,972
Contributions	(220,100)
Total Activity in FY 2023	23,766
Net Pension Liability as of 2023	\$1,145,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1756000
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$61,256 Proportionate Share: 0.0000097

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$52,354	\$34,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$700	\$0
Net Difference Between Projected and Actual	7,847	0
Change of Assumptions	1,867	0
Changes in Proportion and Differences Between	0	14,073
Total	\$10,414	\$14,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,191)
Total	(\$1,241)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,797

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,200)
2025	(4,559)
2026	2,031
2027	1,069
2028	0
Thereafter	0
Total	(\$3,659)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,791	\$34,235	\$16,260

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of 2022	\$52,354
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(230)
- Net Difference Between Projected and Actual Investment	1,386
- Change of Assumptions	(2,984)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,253)
Pension Expense/Income	(1,241)
Contributions	(5,797)
Total Activity in FY 2023	(18,119)
Net Pension Liability as of 2023	\$34,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$162,988 Proportionate Share: 0.0000259

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$72,223	\$91,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,870	\$0
Net Difference Between Projected and Actual	20,951	0
Change of Assumptions	4,985	0
Changes in Proportion and Differences Between	8,074	324
Total	\$35,880	\$324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,308
Total	\$21,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,255

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,866
2025	4,699
2026	15,137
2027	2,854
2028	0
Thereafter	0
Total	\$35,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,969	\$91,410	\$43,417

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of 2022	\$72,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	588
- Net Difference Between Projected and Actual Investment	12,038
- Change of Assumptions	(1,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,659
Pension Expense/Income	21,864
Contributions	(18,255)
Total Activity in FY 2023	19,187
Net Pension Liability as of 2023	\$91,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1759000
 Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Wages: \$40,882 Proportionate Share: 0.0000065

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,446	\$22,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469	\$0
Net Difference Between Projected and Actual	5,258	0
Change of Assumptions	1,251	0
Changes in Proportion and Differences Between	195	656
Total	\$7,173	\$656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(678)
Total	\$3,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,579

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,240
2025	215
2026	3,346
2027	716
2028	0
Thereafter	0
Total	\$6,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,386	\$22,941	\$10,896

PERF Net Pension Liability - Unaudited
CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of 2022	\$21,446
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89
- Net Difference Between Projected and Actual Investment	2,611
- Change of Assumptions	(736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131
Pension Expense/Income	3,979
Contributions	(4,579)
Total Activity in FY 2023	1,495
Net Pension Liability as of 2023	\$22,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$197,644 Proportionate Share: 0.0000314

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$107,861	\$110,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,267	\$0
Net Difference Between Projected and Actual	25,400	0
Change of Assumptions	6,043	0
Changes in Proportion and Differences Between	924	92,317
Total	\$34,634	\$92,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,268)
Total	(\$44,771)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,136

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$49,991)
2025	(26,734)
2026	15,583
2027	3,459
2028	0
Thereafter	0
Total	(\$57,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,603	\$110,821	\$52,637

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of 2022	\$107,861
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	351
- Net Difference Between Projected and Actual Investment	12,089
- Change of Assumptions	(3,951)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,378
Pension Expense/Income	(44,771)
Contributions	(22,136)
Total Activity in FY 2023	2,960
Net Pension Liability as of 2023	\$110,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$82,662 Proportionate Share: 0.0000131

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$42,577	\$46,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$946	\$0
Net Difference Between Projected and Actual	10,597	0
Change of Assumptions	2,521	0
Changes in Proportion and Differences Between	401	6,046
Total	\$14,465	\$6,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,229)
Total	\$1,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,258

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$279)
2025	418
2026	6,837
2027	1,443
2028	0
Thereafter	0
Total	\$8,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,347	\$46,234	\$21,960

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of 2022	\$42,577
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190
- Net Difference Between Projected and Actual Investment	5,343
- Change of Assumptions	(1,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,649
Pension Expense/Income	1,157
Contributions	(9,258)
Total Activity in FY 2023	3,657
Net Pension Liability as of 2023	\$46,234

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1762000
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$1,029,185 Proportionate Share: 0.0001637

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$550,659	\$577,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,821	\$0
Net Difference Between Projected and Actual	132,422	0
Change of Assumptions	31,506	0
Changes in Proportion and Differences Between	42,581	19,369
Total	\$218,330	\$19,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,313
Total	\$144,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,246

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,556
2025	18,565
2026	82,803
2027	18,037
2028	0
Thereafter	0
Total	\$198,961

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$941,552	\$577,752	\$274,414

PERF Net Pension Liability - Unaudited
SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of 2022	\$550,659
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,041
- Net Difference Between Projected and Actual Investment	64,465
- Change of Assumptions	(19,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,246)
Pension Expense/Income	144,598
Contributions	(115,246)
Total Activity in FY 2023	27,093
Net Pension Liability as of 2023	\$577,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$218,394 Proportionate Share: 0.0000347

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$116,692	\$122,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,506	\$0
Net Difference Between Projected and Actual	28,070	0
Change of Assumptions	6,678	0
Changes in Proportion and Differences Between	1,020	15,495
Total	\$38,274	\$15,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,802)
Total	\$16,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,460

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,591
2025	(2,199)
2026	17,564
2027	3,823
2028	0
Thereafter	0
Total	\$22,779

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$199,584	\$122,468	\$58,168

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of 2022	\$116,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	434
- Net Difference Between Projected and Actual Investment	13,669
- Change of Assumptions	(4,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,209
Pension Expense/Income	16,059
Contributions	(24,460)
Total Activity in FY 2023	5,776
Net Pension Liability as of 2023	\$122,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$105,519 Proportionate Share: 0.0000168

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$56,138	\$59,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,213	\$0
Net Difference Between Projected and Actual	13,590	0
Change of Assumptions	3,233	0
Changes in Proportion and Differences Between	603	2,026
Total	\$18,639	\$2,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(758)
Total	\$11,279

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,818

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,794
2025	421
2026	8,549
2027	1,849
2028	0
Thereafter	0
Total	\$16,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$96,628	\$59,293	\$28,162

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of 2022	\$56,138
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216
- Net Difference Between Projected and Actual Investment	6,662
- Change of Assumptions	(1,969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,215)
Pension Expense/Income	11,279
Contributions	(11,818)
Total Activity in FY 2023	3,155
Net Pension Liability as of 2023	\$59,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$327,424 Proportionate Share: 0.0000521

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$226,445	\$183,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,762	\$0
Net Difference Between Projected and Actual	42,145	0
Change of Assumptions	10,027	0
Changes in Proportion and Differences Between	22,323	41,612
Total	\$78,257	\$41,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,326)
Total	\$32,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,672

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,086
2025	(550)
2026	19,370
2027	5,739
2028	0
Thereafter	0
Total	\$36,645

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$299,663	\$183,878	\$87,336

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of 2022	\$226,445
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(260)
- Net Difference Between Projected and Actual Investment	14,199
- Change of Assumptions	(10,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,880)
Pension Expense/Income	32,002
Contributions	(36,672)
Total Activity in FY 2023	(42,567)
Net Pension Liability as of 2023	\$183,878

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1768000
 Submission Unit Name: EEL RIVER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
EEL RIVER TOWNSHIP-HENDRICKS COUNTY - 1768000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$56,376 Proportionate Share: 0.0000090

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$29,646	\$31,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$650	\$0
Net Difference Between Projected and Actual	7,280	0
Change of Assumptions	1,732	0
Changes in Proportion and Differences Between	228	2,991
Total	\$9,890	\$2,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,862)
Total	\$3,586

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,314

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,012
2025	260
2026	4,635
2027	992
2028	0
Thereafter	0
Total	\$6,899

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,765	\$31,764	\$15,087

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of 2022	\$29,646
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124
- Net Difference Between Projected and Actual Investment	3,621
- Change of Assumptions	(1,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,116
Pension Expense/Income	3,586
Contributions	(6,314)
Total Activity in FY 2023	2,118
Net Pension Liability as of 2023	\$31,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1770000
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$339,848 Proportionate Share: 0.0000541

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$154,853	\$190,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,907	\$0
Net Difference Between Projected and Actual	43,763	0
Change of Assumptions	10,412	0
Changes in Proportion and Differences Between	12,334	79
Total	\$70,416	\$79

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,585
Total	\$41,346

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,062

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,045
2025	7,268
2026	31,063
2027	5,961
2028	0
Thereafter	0
Total	\$70,337

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$311,167	\$190,937	\$90,689

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of 2022	\$154,853
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,157
- Net Difference Between Projected and Actual Investment	24,652
- Change of Assumptions	(3,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,928
Pension Expense/Income	41,346
Contributions	(38,062)
Total Activity in FY 2023	36,084
Net Pension Liability as of 2023	\$190,937

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$143,613 Proportionate Share: 0.0000228

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$74,115	\$80,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,646	\$0
Net Difference Between Projected and Actual	18,444	0
Change of Assumptions	4,388	0
Changes in Proportion and Differences Between	969	1,512
Total	\$25,447	\$1,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	522
Total	\$16,857

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,084

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,467
2025	1,064
2026	11,892
2027	2,512
2028	0
Thereafter	0
Total	\$23,935

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$131,139	\$80,469	\$38,220

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of 2022	\$74,115
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	330
- Net Difference Between Projected and Actual Investment	9,297
- Change of Assumptions	(2,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,566)
Pension Expense/Income	16,857
Contributions	(16,084)
Total Activity in FY 2023	6,354
Net Pension Liability as of 2023	\$80,469

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1772000
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(6,972)
Total	(\$6,972)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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
LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	6,972
Pension Expense/Income	(6,972)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1773000
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$935,451 Proportionate Share: 0.0001488

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$481,590	\$525,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,745	\$0
Net Difference Between Projected and Actual	120,369	0
Change of Assumptions	28,638	0
Changes in Proportion and Differences Between	81,610	7,002
Total	\$241,362	\$7,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,079
Total	\$165,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,674

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$103,047
2025	37,081
2026	77,837
2027	16,395
2028	0
Thereafter	0
Total	\$234,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$855,852	\$525,165	\$249,437

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of 2022	\$481,590
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,192
- Net Difference Between Projected and Actual Investment	60,936
- Change of Assumptions	(15,987)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,581)
Pension Expense/Income	165,689
Contributions	(104,674)
Total Activity in FY 2023	43,575
Net Pension Liability as of 2023	\$525,165

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1775000

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
KENNETH A. CHRISTMON STEMM ACADEMY - 1775000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,109,382 Proportionate Share: 0.0001765

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$552,551	\$622,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,745	\$0
Net Difference Between Projected and Actual	142,777	0
Change of Assumptions	33,969	0
Changes in Proportion and Differences Between	7,227	34,902
Total	\$196,718	\$34,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,125)
Total	\$58,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,251

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$36,084
2025	11,390
2026	94,894
2027	19,448
2028	0
Thereafter	0
Total	\$161,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,015,174	\$622,927	\$295,871

PERF Net Pension Liability - Unaudited
THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of 2022	\$552,551
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,931
- Net Difference Between Projected and Actual Investment	74,586
- Change of Assumptions	(17,231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,010
Pension Expense/Income	58,331
Contributions	(124,251)
Total Activity in FY 2023	70,376
Net Pension Liability as of 2023	\$622,927

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1777000
 Submission Unit Name: GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

GARY LIGHTHOUSE CHARTER SCHOOL - 1777000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1778000
 Submission Unit Name: INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL - 1778000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$325,362 Proportionate Share: 0.0000518

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$106,915	\$182,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,740	\$0
Net Difference Between Projected and Actual	41,903	0
Change of Assumptions	9,970	0
Changes in Proportion and Differences Between	35,836	54
Total	\$91,449	\$54

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,105
Total	\$50,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,440

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$33,620
2025	16,685
2026	35,383
2027	5,707
2028	0
Thereafter	0
Total	\$91,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,938	\$182,820	\$86,834

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of 2022	\$106,915
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,842
- Net Difference Between Projected and Actual Investment	28,709
- Change of Assumptions	63
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,513
Pension Expense/Income	50,218
Contributions	(36,440)
Total Activity in FY 2023	75,905
Net Pension Liability as of 2023	\$182,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$170,970 Proportionate Share: 0.0000272

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$91,777	\$95,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,964	\$0
Net Difference Between Projected and Actual	22,003	0
Change of Assumptions	5,235	0
Changes in Proportion and Differences Between	4,274	8,284
Total	\$33,476	\$8,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,488
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,226
Total	\$20,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,149

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,861
2025	(1,386)
2026	13,720
2027	2,997
2028	0
Thereafter	0
Total	\$25,192

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$156,446	\$95,998	\$45,596

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of 2022	\$91,777
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334
- Net Difference Between Projected and Actual Investment	10,677
- Change of Assumptions	(3,269)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,086)
Pension Expense/Income	20,714
Contributions	(19,149)
Total Activity in FY 2023	4,221
Net Pension Liability as of 2023	\$95,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1781000

Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: \$28,183 Proportionate Share: 0.0000045

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$15,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325	\$0
Net Difference Between Projected and Actual	3,640	0
Change of Assumptions	866	0
Changes in Proportion and Differences Between	7,895	4,958
Total	\$12,726	\$4,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,788
Total	\$7,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,367

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,768
2025	1,306
2026	4,199
2027	495
2028	0
Thereafter	0
Total	\$7,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,883	\$15,882	\$7,543

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	325
- Net Difference Between Projected and Actual Investment	3,640
- Change of Assumptions	866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,406
Pension Expense/Income	7,012
Contributions	(2,367)
Total Activity in FY 2023	15,882
Net Pension Liability as of 2023	\$15,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$365,672 Proportionate Share: 0.0000582

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$178,822	\$205,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,203	\$0
Net Difference Between Projected and Actual	47,080	0
Change of Assumptions	11,201	0
Changes in Proportion and Differences Between	8,231	2,337
Total	\$70,715	\$2,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,510
Total	\$53,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,000

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,838
2025	6,725
2026	31,403
2027	6,412
2028	0
Thereafter	0
Total	\$68,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$334,749	\$205,407	\$97,562

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of 2022	\$178,822
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,027
- Net Difference Between Projected and Actual Investment	25,011
- Change of Assumptions	(5,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,292)
Pension Expense/Income	53,208
Contributions	(39,000)
Total Activity in FY 2023	26,585
Net Pension Liability as of 2023	\$205,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$175,874 Proportionate Share: 0.0000280

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$89,569	\$98,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,022	\$0
Net Difference Between Projected and Actual	22,650	0
Change of Assumptions	5,389	0
Changes in Proportion and Differences Between	780	1,387
Total	\$30,841	\$1,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,750)
Total	\$16,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,697

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,068
2025	1,509
2026	14,791
2027	3,086
2028	0
Thereafter	0
Total	\$29,454

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,047	\$98,821	\$46,937

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of 2022	\$89,569
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	432
- Net Difference Between Projected and Actual Investment	11,596
- Change of Assumptions	(2,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,521
Pension Expense/Income	16,311
Contributions	(19,697)
Total Activity in FY 2023	9,252
Net Pension Liability as of 2023	\$98,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$74,238 Proportionate Share: 0.0000118

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$39,108	\$41,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$852	\$0
Net Difference Between Projected and Actual	9,545	0
Change of Assumptions	2,271	0
Changes in Proportion and Differences Between	7,606	1,072
Total	\$20,274	\$1,072

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,240
Total	\$9,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,315

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,773
2025	3,080
2026	6,049
2027	1,300
2028	0
Thereafter	0
Total	\$19,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,870	\$41,646	\$19,781

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of 2022	\$39,108
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158
- Net Difference Between Projected and Actual Investment	4,719
- Change of Assumptions	(1,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,365)
Pension Expense/Income	9,694
Contributions	(8,315)
Total Activity in FY 2023	2,538
Net Pension Liability as of 2023	\$41,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$380,377 Proportionate Share: 0.0000605

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$197,745	\$213,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,369	\$0
Net Difference Between Projected and Actual	48,940	0
Change of Assumptions	11,644	0
Changes in Proportion and Differences Between	1,564	9,729
Total	\$66,517	\$9,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,816)
Total	\$25,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,602

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,563
2025	1,169
2026	31,390
2027	6,666
2028	0
Thereafter	0
Total	\$56,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$347,977	\$213,525	\$101,418

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of 2022	\$197,745
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	857
- Net Difference Between Projected and Actual Investment	24,536
- Change of Assumptions	(6,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,139
Pension Expense/Income	25,530
Contributions	(42,602)
Total Activity in FY 2023	15,780
Net Pension Liability as of 2023	\$213,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$794,431 Proportionate Share: 0.0001264

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$281,006	\$446,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,127	\$0
Net Difference Between Projected and Actual	102,249	0
Change of Assumptions	24,327	0
Changes in Proportion and Differences Between	73,799	3,336
Total	\$209,502	\$3,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,292
Total	\$118,853

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,976

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,957
2025	35,673
2026	83,609
2027	13,927
2028	0
Thereafter	0
Total	\$206,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$727,014	\$446,108	\$211,887

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of 2022	\$281,006
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,136
- Net Difference Between Projected and Actual Investment	67,570
- Change of Assumptions	(1,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,231
Pension Expense/Income	118,853
Contributions	(88,976)
Total Activity in FY 2023	165,102
Net Pension Liability as of 2023	\$446,108

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1787000
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$3,719,962 Proportionate Share: 0.0005917

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,883,784	\$2,088,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,726	\$0
Net Difference Between Projected and Actual	478,646	0
Change of Assumptions	113,880	0
Changes in Proportion and Differences Between	331,062	14,171
Total	\$966,314	\$14,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,932
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	169,891
Total	\$593,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,635

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$402,223
2025	170,868
2026	313,856
2027	65,196
2028	0
Thereafter	0
Total	\$952,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,403,277	\$2,088,307	\$991,881

PERF Net Pension Liability - Unaudited
21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of 2022	\$1,883,784
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,269
- Net Difference Between Projected and Actual Investment	246,167
- Change of Assumptions	(60,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167,427)
Pension Expense/Income	593,823
Contributions	(416,635)
Total Activity in FY 2023	204,523
Net Pension Liability as of 2023	\$2,088,307

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1788000
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

FOUNTAIN SQUARE ACADEMY - 1788000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1789000
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$1,057,141 Proportionate Share: 0.0001681

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$458,567	\$593,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,138	\$0
Net Difference Between Projected and Actual	135,982	0
Change of Assumptions	32,353	0
Changes in Proportion and Differences Between	96,654	1,554
Total	\$277,127	\$1,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,658
Total	\$149,096

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,399

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$108,509
2025	48,916
2026	99,626
2027	18,522
2028	0
Thereafter	0
Total	\$275,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$966,860	\$593,281	\$281,790

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of 2022	\$458,567
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,994
- Net Difference Between Projected and Actual Investment	79,390
- Change of Assumptions	(10,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,772
Pension Expense/Income	149,096
Contributions	(118,399)
Total Activity in FY 2023	134,714
Net Pension Liability as of 2023	\$593,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$26,000 Proportionate Share: 0.0000041

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$14,192	\$14,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$296	\$0
Net Difference Between Projected and Actual	3,317	0
Change of Assumptions	789	0
Changes in Proportion and Differences Between	798	706
Total	\$5,200	\$706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	280
Total	\$3,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,828
2025	189
2026	2,025
2027	452
2028	0
Thereafter	0
Total	\$4,494

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,582	\$14,470	\$6,873

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of 2022	\$14,192
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	1,566
- Change of Assumptions	(526)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,112)
Pension Expense/Income	3,218
Contributions	(2,912)
Total Activity in FY 2023	278
Net Pension Liability as of 2023	\$14,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1791000
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$21,048 Proportionate Share: 0.0000033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,354	\$11,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238	\$0
Net Difference Between Projected and Actual	2,669	0
Change of Assumptions	635	0
Changes in Proportion and Differences Between	0	3,750
Total	\$3,542	\$3,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,657)
Total	(\$293)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$736)
2025	(1,056)
2026	1,222
2027	362
2028	0
Thereafter	0
Total	(\$208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,981	\$11,647	\$5,532

PERF Net Pension Liability - Unaudited
HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of 2022	\$11,354
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	1,268
- Change of Assumptions	(417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(301)
Pension Expense/Income	(293)
Contributions	0
Total Activity in FY 2023	293
Net Pension Liability as of 2023	\$11,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1792000
 Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$447,864 Proportionate Share: 0.0000712

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$223,922	\$251,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,141	\$0
Net Difference Between Projected and Actual	57,596	0
Change of Assumptions	13,703	0
Changes in Proportion and Differences Between	9,539	16,740
Total	\$85,979	\$16,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,532
Total	\$52,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,162

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,043
2025	(1,796)
2026	38,147
2027	7,845
2028	0
Thereafter	0
Total	\$69,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$409,521	\$251,289	\$119,354

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of 2022	\$223,922
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,164
- Net Difference Between Projected and Actual Investment	29,962
- Change of Assumptions	(7,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	905
Pension Expense/Income	52,544
Contributions	(50,162)
Total Activity in FY 2023	27,367
Net Pension Liability as of 2023	\$251,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1794000
 Submission Unit Name: EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL - 1794000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1795000
 Submission Unit Name: MONUMENT LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
MONUMENT LIGHTHOUSE CHARTER SCHOOL - 1795000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1796000
 Submission Unit Name: WEST GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
WEST GARY LIGHTHOUSE CHARTER SCHOOL - 1796000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1797000
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL - 1797000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$63,344 Proportionate Share: 0.0000101

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$31,538	\$35,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$729	\$0
Net Difference Between Projected and Actual	8,170	0
Change of Assumptions	1,944	0
Changes in Proportion and Differences Between	460	847
Total	\$11,303	\$847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(588)
Total	\$6,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,094

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,380
2025	525
2026	5,438
2027	1,113
2028	0
Thereafter	0
Total	\$10,456

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,092	\$35,646	\$16,931

PERF Net Pension Liability - Unaudited
WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of 2022	\$31,538
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169
- Net Difference Between Projected and Actual Investment	4,278
- Change of Assumptions	(979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,086
Pension Expense/Income	6,648
Contributions	(7,094)
Total Activity in FY 2023	4,108
Net Pension Liability as of 2023	\$35,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1800000
 Submission Unit Name: KIPP LEAD COLLEGE PREPARATORY INC

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

KIPP LEAD COLLEGE PREPARATORY INC - 1800000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1801000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	74,983
Total	\$0	\$74,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,535)
Total	(66,535)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$74,983)
2025	0
2026	0
2027	0
2028	0
Thereafter	0
Total	(74,983)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	66,535
Pension Expense/Income	(66,535)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$222,954 Proportionate Share: 0.0000355

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$112,276	\$125,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,563	\$0
Net Difference Between Projected and Actual	28,717	0
Change of Assumptions	6,832	0
Changes in Proportion and Differences Between	8,085	8,926
Total	\$46,197	\$8,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,588
Total	\$29,023

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,971

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,559
2025	(1,125)
2026	18,927
2027	3,910
2028	0
Thereafter	0
Total	\$37,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,185	\$125,291	\$59,509

PERF Net Pension Liability - Unaudited
AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of 2022	\$112,276
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	569
- Net Difference Between Projected and Actual Investment	14,861
- Change of Assumptions	(3,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,896)
Pension Expense/Income	29,023
Contributions	(24,971)
Total Activity in FY 2023	13,015
Net Pension Liability as of 2023	\$125,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$117,665 Proportionate Share: 0.0000187

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$58,346	\$65,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,350	\$0
Net Difference Between Projected and Actual	15,127	0
Change of Assumptions	3,599	0
Changes in Proportion and Differences Between	893	8,404
Total	\$20,969	\$8,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,653)
Total	\$8,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,178

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,367
2025	(1,945)
2026	10,083
2027	2,060
2028	0
Thereafter	0
Total	\$12,565

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$107,557	\$65,999	\$31,347

PERF Net Pension Liability - Unaudited
FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of 2022	\$58,346
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	314
- Net Difference Between Projected and Actual Investment	7,926
- Change of Assumptions	(1,808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,654
Pension Expense/Income	8,745
Contributions	(13,178)
Total Activity in FY 2023	7,653
Net Pension Liability as of 2023	\$65,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$208,273 Proportionate Share: 0.0000331

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$98,400	\$116,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,390	\$0
Net Difference Between Projected and Actual	26,776	0
Change of Assumptions	6,370	0
Changes in Proportion and Differences Between	3,333	25,405
Total	\$38,869	\$25,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,008)
Total	\$4,707

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,315

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$375)
2025	(6,538)
2026	16,729
2027	3,648
2028	0
Thereafter	0
Total	\$13,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$190,381	\$116,821	\$55,486

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of 2022	\$98,400
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	642
- Net Difference Between Projected and Actual Investment	14,632
- Change of Assumptions	(2,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,503
Pension Expense/Income	4,707
Contributions	(13,315)
Total Activity in FY 2023	18,421
Net Pension Liability as of 2023	\$116,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$122,544 Proportionate Share: 0.0000195

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$64,338	\$68,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,408	\$0
Net Difference Between Projected and Actual	15,774	0
Change of Assumptions	3,753	0
Changes in Proportion and Differences Between	562	9,368
Total	\$21,497	\$9,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,255)
Total	\$7,716

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,725

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,326
2025	(1,380)
2026	10,035
2027	2,148
2028	0
Thereafter	0
Total	\$12,129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,158	\$68,822	\$32,688

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of 2022	\$64,338
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	266
- Net Difference Between Projected and Actual Investment	7,834
- Change of Assumptions	(2,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,601
Pension Expense/Income	7,716
Contributions	(13,725)
Total Activity in FY 2023	4,484
Net Pension Liability as of 2023	\$68,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1806000
 Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
WASHINGTON TOWNSHIP TRUSTEE ASSESSOR - 1806000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$150,977 Proportionate Share: 0.0000240

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$81,684	\$84,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,733	\$0
Net Difference Between Projected and Actual	19,414	0
Change of Assumptions	4,619	0
Changes in Proportion and Differences Between	2,072	3,381
Total	\$27,838	\$3,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	392
Total	\$17,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,909

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,197
2025	602
2026	12,015
2027	2,643
2028	0
Thereafter	0
Total	\$24,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,041	\$84,704	\$40,232

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of 2022	\$81,684
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	283
- Net Difference Between Projected and Actual Investment	9,333
- Change of Assumptions	(2,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,324)
Pension Expense/Income	17,587
Contributions	(16,909)
Total Activity in FY 2023	3,020
Net Pension Liability as of 2023	\$84,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1810000
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$125,035 Proportionate Share: 0.0000199

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$64,338	\$70,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,437	\$0
Net Difference Between Projected and Actual	16,098	0
Change of Assumptions	3,830	0
Changes in Proportion and Differences Between	563	3,378
Total	\$21,928	\$3,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,258
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,097)
Total	\$1,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,004

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,530
2025	406
2026	10,421
2027	2,193
2028	0
Thereafter	0
Total	\$18,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,459	\$70,234	\$33,359

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of 2022	\$64,338
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295
- Net Difference Between Projected and Actual Investment	8,158
- Change of Assumptions	(2,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,417
Pension Expense/Income	1,161
Contributions	(14,004)
Total Activity in FY 2023	5,896
Net Pension Liability as of 2023	\$70,234

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1812000
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$576,950 Proportionate Share: 0.0000918

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$219,191	\$323,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,629	\$0
Net Difference Between Projected and Actual	74,260	0
Change of Assumptions	17,668	0
Changes in Proportion and Differences Between	47,180	2,927
Total	\$145,737	\$2,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,359
Total	\$85,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,661

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,043
2025	23,520
2026	58,132
2027	10,115
2028	0
Thereafter	0
Total	\$142,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$528,005	\$323,993	\$153,887

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of 2022	\$219,191
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,736
- Net Difference Between Projected and Actual Investment	47,209
- Change of Assumptions	(2,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,030
Pension Expense/Income	85,130
Contributions	(61,661)
Total Activity in FY 2023	104,802
Net Pension Liability as of 2023	\$323,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1813000
 Submission Unit Name: CLAY TOWNSHIP REGIONAL WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
CLAY TOWNSHIP REGIONAL WASTE DISTRICT - 1813000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$169,936 Proportionate Share: 0.0000270

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$88,307	\$95,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,950	\$0
Net Difference Between Projected and Actual	21,841	0
Change of Assumptions	5,196	0
Changes in Proportion and Differences Between	851	2,046
Total	\$29,838	\$2,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(635)
Total	\$18,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,033

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,657
2025	1,155
2026	14,005
2027	2,975
2028	0
Thereafter	0
Total	\$27,792

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,296	\$95,292	\$45,261

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of 2022	\$88,307
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	382
- Net Difference Between Projected and Actual Investment	10,943
- Change of Assumptions	(2,987)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,030)
Pension Expense/Income	18,710
Contributions	(19,033)
Total Activity in FY 2023	6,985
Net Pension Liability as of 2023	\$95,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$123,208 Proportionate Share: 0.0000196

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$64,969	\$69,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,415	\$0
Net Difference Between Projected and Actual	15,855	0
Change of Assumptions	3,772	0
Changes in Proportion and Differences Between	1,234	1,792
Total	\$22,276	\$1,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,100)
Total	\$6,943

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,799

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,297
2025	983
2026	10,045
2027	2,159
2028	0
Thereafter	0
Total	\$20,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,733	\$69,175	\$32,856

PERF Net Pension Liability - Unaudited
HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of 2022	\$64,969
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261
- Net Difference Between Projected and Actual Investment	7,837
- Change of Assumptions	(2,248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,212
Pension Expense/Income	6,943
Contributions	(13,799)
Total Activity in FY 2023	4,206
Net Pension Liability as of 2023	\$69,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$326,770 Proportionate Share: 0.0000520

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$167,784	\$183,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,755	\$0
Net Difference Between Projected and Actual	42,065	0
Change of Assumptions	10,008	0
Changes in Proportion and Differences Between	2,072	8,933
Total	\$57,900	\$8,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,869)
Total	\$29,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,597

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,815
2025	3,145
2026	27,277
2027	5,730
2028	0
Thereafter	0
Total	\$48,967

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$299,088	\$183,525	\$87,169

PERF Net Pension Liability - Unaudited
OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of 2022	\$167,784
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	775
- Net Difference Between Projected and Actual Investment	21,359
- Change of Assumptions	(5,539)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,356
Pension Expense/Income	29,387
Contributions	(36,597)
Total Activity in FY 2023	15,741
Net Pension Liability as of 2023	\$183,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1817000
 Submission Unit Name: POSEY TOWNSHIP-WASHINGTON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(2,825)
Total	(\$2,825)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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
POSEY TOWNSHIP-WASHINGTON COUNTY - 1817000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	2,825
Pension Expense/Income	(2,825)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$128,250 Proportionate Share: 0.0000204

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$66,230	\$71,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,473	\$0
Net Difference Between Projected and Actual	16,502	0
Change of Assumptions	3,926	0
Changes in Proportion and Differences Between	1,892	1,081
Total	\$23,793	\$1,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(633)
Total	\$13,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,364

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,308
2025	1,512
2026	10,645
2027	2,247
2028	0
Thereafter	0
Total	\$22,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,335	\$71,998	\$34,197

PERF Net Pension Liability - Unaudited
SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of 2022	\$66,230
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297
- Net Difference Between Projected and Actual Investment	8,328
- Change of Assumptions	(2,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(265)
Pension Expense/Income	13,983
Contributions	(14,364)
Total Activity in FY 2023	5,768
Net Pension Liability as of 2023	\$71,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1819000
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$40,253 Proportionate Share: 0.0000064

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$37,215	\$22,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462	\$0
Net Difference Between Projected and Actual	5,177	0
Change of Assumptions	1,232	0
Changes in Proportion and Differences Between	313	12,064
Total	\$7,184	\$12,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,777)
Total	(\$192)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,508

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,501)
2025	(4,180)
2026	1,097
2027	704
2028	0
Thereafter	0
Total	(\$4,880)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,811	\$22,588	\$10,728

PERF Net Pension Liability - Unaudited
HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of 2022	\$37,215
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(198)
- Net Difference Between Projected and Actual Investment	584
- Change of Assumptions	(2,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,096)
Pension Expense/Income	(192)
Contributions	(4,508)
Total Activity in FY 2023	(14,627)
Net Pension Liability as of 2023	\$22,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1820000
 Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$61,657 Proportionate Share: 0.0000098

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$32,800	\$34,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$708	\$0
Net Difference Between Projected and Actual	7,928	0
Change of Assumptions	1,886	0
Changes in Proportion and Differences Between	1,057	1,669
Total	\$11,579	\$1,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44
Total	\$7,065

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,109

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,499
2025	490
2026	4,840
2027	1,081
2028	0
Thereafter	0
Total	\$9,910

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,367	\$34,587	\$16,428

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of 2022	\$32,800
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126
- Net Difference Between Projected and Actual Investment	3,880
- Change of Assumptions	(1,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,021)
Pension Expense/Income	7,065
Contributions	(6,109)
Total Activity in FY 2023	1,787
Net Pension Liability as of 2023	\$34,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1821000
 Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$43,896 Proportionate Share: 0.0000070

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$22,077	\$24,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$505	\$0
Net Difference Between Projected and Actual	5,663	0
Change of Assumptions	1,347	0
Changes in Proportion and Differences Between	193	798
Total	\$7,708	\$798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	271
Total	\$5,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,916

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,111
2025	288
2026	3,740
2027	771
2028	0
Thereafter	0
Total	\$6,910

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,262	\$24,705	\$11,734

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of 2022	\$22,077
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113
- Net Difference Between Projected and Actual Investment	2,938
- Change of Assumptions	(698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95)
Pension Expense/Income	5,286
Contributions	(4,916)
Total Activity in FY 2023	2,628
Net Pension Liability as of 2023	\$24,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$497,595 Proportionate Share: 0.0000791

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$275,645	\$279,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,712	\$0
Net Difference Between Projected and Actual	63,987	0
Change of Assumptions	15,224	0
Changes in Proportion and Differences Between	24,031	14,698
Total	\$108,954	\$14,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,466
Total	\$71,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,731

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$42,138
2025	4,687
2026	38,715
2027	8,716
2028	0
Thereafter	0
Total	\$94,256

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$454,959	\$279,170	\$132,597

PERF Net Pension Liability - Unaudited
RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of 2022	\$275,645
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	816
- Net Difference Between Projected and Actual Investment	29,969
- Change of Assumptions	(10,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,349)
Pension Expense/Income	71,138
Contributions	(55,731)
Total Activity in FY 2023	3,525
Net Pension Liability as of 2023	\$279,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1823000
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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
Total	\$1	\$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	
2024	\$0
2025	0
2026	0
2027	1
2028	0
Thereafter	0
Total	\$1

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1824000
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$424,567 Proportionate Share: 0.0000675

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$189,230	\$238,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,874	\$0
Net Difference Between Projected and Actual	54,603	0
Change of Assumptions	12,991	0
Changes in Proportion and Differences Between	52,280	18,874
Total	\$124,748	\$18,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,247
Total	\$80,608

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,552

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,910
2025	3,215
2026	39,312
2027	7,437
2028	0
Thereafter	0
Total	\$105,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$388,239	\$238,230	\$113,152

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of 2022	\$189,230
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,514
- Net Difference Between Projected and Actual Investment	31,250
- Change of Assumptions	(4,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,277)
Pension Expense/Income	80,608
Contributions	(47,552)
Total Activity in FY 2023	49,000
Net Pension Liability as of 2023	\$238,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$86,526 Proportionate Share: 0.0000138

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$45,415	\$48,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$996	\$0
Net Difference Between Projected and Actual	11,163	0
Change of Assumptions	2,656	0
Changes in Proportion and Differences Between	5,112	7,315
Total	\$19,927	\$7,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	689
Total	\$10,576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,691

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,084
2025	(2,103)
2026	7,113
2027	1,518
2028	0
Thereafter	0
Total	\$12,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,373	\$48,705	\$23,133

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of 2022	\$45,415
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190
- Net Difference Between Projected and Actual Investment	5,558
- Change of Assumptions	(1,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,791)
Pension Expense/Income	10,576
Contributions	(9,691)
Total Activity in FY 2023	3,290
Net Pension Liability as of 2023	\$48,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$10,500 Proportionate Share: 0.0000017

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,362	\$6,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123	\$0
Net Difference Between Projected and Actual	1,375	0
Change of Assumptions	327	0
Changes in Proportion and Differences Between	2	1,560
Total	\$1,827	\$1,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,539)
Total	(\$321)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$193)
2025	(423)
2026	694
2027	189
2028	0
Thereafter	0
Total	\$267

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,778	\$6,000	\$2,850

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP (PIKE COUNTY) - 1826000

Net Pension Liability as of 2022	\$5,362
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	713
- Change of Assumptions	(170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	389
Pension Expense/Income	(321)
Contributions	0
Total Activity in FY 2023	638
Net Pension Liability as of 2023	\$6,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1827000

Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$31,802 Proportionate Share: 0.0000051

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,346	\$18,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368	\$0
Net Difference Between Projected and Actual	4,126	0
Change of Assumptions	982	0
Changes in Proportion and Differences Between	987	779
Total	\$6,463	\$779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(781)
Total	\$2,873

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,562

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,119
2025	453
2026	2,548
2027	564
2028	0
Thereafter	0
Total	\$5,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,334	\$18,000	\$8,549

PERF Net Pension Liability - Unaudited
NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of 2022	\$17,346
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	1,985
- Change of Assumptions	(625)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77)
Pension Expense/Income	2,873
Contributions	(3,562)
Total Activity in FY 2023	654
Net Pension Liability as of 2023	\$18,000

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$158,712 Proportionate Share: 0.0000252

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$71,907	\$88,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,820	\$0
Net Difference Between Projected and Actual	20,385	0
Change of Assumptions	4,850	0
Changes in Proportion and Differences Between	4,911	408
Total	\$31,966	\$408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	843
Total	\$18,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,776

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,060
2025	3,213
2026	14,508
2027	2,777
2028	0
Thereafter	0
Total	\$31,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$144,943	\$88,939	\$42,243

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of 2022	\$71,907
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	542
- Net Difference Between Projected and Actual Investment	11,511
- Change of Assumptions	(1,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,670
Pension Expense/Income	18,898
Contributions	(17,776)
Total Activity in FY 2023	17,032
Net Pension Liability as of 2023	\$88,939

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1829000
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$23,246 Proportionate Share: 0.0000037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,300	\$13,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267	\$0
Net Difference Between Projected and Actual	2,993	0
Change of Assumptions	712	0
Changes in Proportion and Differences Between	734	875
Total	\$4,706	\$875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33)
Total	\$2,618

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,121

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,423
2025	194
2026	1,806
2027	408
2028	0
Thereafter	0
Total	\$3,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,281	\$13,059	\$6,202

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of 2022	\$12,300
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49
- Net Difference Between Projected and Actual Investment	1,475
- Change of Assumptions	(428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(834)
Pension Expense/Income	2,618
Contributions	(2,121)
Total Activity in FY 2023	759
Net Pension Liability as of 2023	\$13,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$411,210 Proportionate Share: 0.0000654

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$208,153	\$230,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,722	\$0
Net Difference Between Projected and Actual	52,904	0
Change of Assumptions	12,587	0
Changes in Proportion and Differences Between	6,041	4,719
Total	\$76,254	\$4,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,914
Total	\$51,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,055

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,898
2025	2,735
2026	34,698
2027	7,204
2028	0
Thereafter	0
Total	\$71,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,161	\$230,818	\$109,632

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of 2022	\$208,153
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,025
- Net Difference Between Projected and Actual Investment	27,216
- Change of Assumptions	(6,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,591)
Pension Expense/Income	51,771
Contributions	(46,055)
Total Activity in FY 2023	22,665
Net Pension Liability as of 2023	\$230,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$325,272 Proportionate Share: 0.0000517

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$157,692	\$182,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,733	\$0
Net Difference Between Projected and Actual	41,822	0
Change of Assumptions	9,950	0
Changes in Proportion and Differences Between	4,443	50,985
Total	\$59,948	\$50,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(103,774)
Total	(\$66,733)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,430

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$28,083)
2025	2,981
2026	28,369
2027	5,696
2028	0
Thereafter	0
Total	\$8,963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,363	\$182,467	\$86,666

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of 2022	\$157,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	933
- Net Difference Between Projected and Actual Investment	22,361
- Change of Assumptions	(4,662)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,306
Pension Expense/Income	(66,733)
Contributions	(36,430)
Total Activity in FY 2023	24,775
Net Pension Liability as of 2023	\$182,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1834000
 Submission Unit Name: REGIONAL BUS AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

REGIONAL BUS AUTHORITY - 1834000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$1,288,263 Proportionate Share: 0.0002049

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$626,351	\$723,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,796	\$0
Net Difference Between Projected and Actual	165,750	0
Change of Assumptions	39,435	0
Changes in Proportion and Differences Between	26,724	325
Total	\$246,705	\$325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,126
Total	\$176,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,286

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$90,484
2025	21,087
2026	112,233
2027	22,576
2028	0
Thereafter	0
Total	\$246,380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,178,522	\$723,161	\$343,479

PERF Net Pension Liability - Unaudited
STEBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of 2022	\$626,351
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,672
- Net Difference Between Projected and Actual Investment	88,452
- Change of Assumptions	(18,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,354)
Pension Expense/Income	176,930
Contributions	(144,286)
Total Activity in FY 2023	96,810
Net Pension Liability as of 2023	\$723,161

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$37,448 Proportionate Share: 0.0000060

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,554	\$21,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433	\$0
Net Difference Between Projected and Actual	4,854	0
Change of Assumptions	1,155	0
Changes in Proportion and Differences Between	135	624
Total	\$6,577	\$624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(408)
Total	\$3,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,194

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,947
2025	228
2026	3,116
2027	662
2028	0
Thereafter	0
Total	\$5,953

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,510	\$21,176	\$10,058

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of 2022	\$19,554
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85
- Net Difference Between Projected and Actual Investment	2,441
- Change of Assumptions	(656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55
Pension Expense/Income	3,891
Contributions	(4,194)
Total Activity in FY 2023	1,622
Net Pension Liability as of 2023	\$21,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$215,997 Proportionate Share: 0.0000344

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$119,846	\$121,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,484	\$0
Net Difference Between Projected and Actual	27,827	0
Change of Assumptions	6,621	0
Changes in Proportion and Differences Between	14,064	16,654
Total	\$50,996	\$16,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,806)
Total	\$11,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,192

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,141
2025	5,580
2026	16,830
2027	3,791
2028	0
Thereafter	0
Total	\$34,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,858	\$121,409	\$57,666

PERF Net Pension Liability - Unaudited
WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of 2022	\$119,846
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356
- Net Difference Between Projected and Actual Investment	13,037
- Change of Assumptions	(4,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,006
Pension Expense/Income	11,840
Contributions	(24,192)
Total Activity in FY 2023	1,563
Net Pension Liability as of 2023	\$121,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1838000
 Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$1,312,001 Proportionate Share: 0.0002087

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$621,305	\$736,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,070	\$0
Net Difference Between Projected and Actual	168,824	0
Change of Assumptions	40,167	0
Changes in Proportion and Differences Between	136,471	190
Total	\$360,532	\$190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	106,128
Total	\$255,654

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,944

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$155,767
2025	64,995
2026	116,585
2027	22,995
2028	0
Thereafter	0
Total	\$360,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,200,378	\$736,572	\$349,849

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of 2022	\$621,305
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,035
- Net Difference Between Projected and Actual Investment	92,148
- Change of Assumptions	(17,404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,222)
Pension Expense/Income	255,654
Contributions	(146,944)
Total Activity in FY 2023	115,267
Net Pension Liability as of 2023	\$736,572

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1839000
 Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$36,667 Proportionate Share: 0.0000058

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$16,400	\$20,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$419	\$0
Net Difference Between Projected and Actual	4,692	0
Change of Assumptions	1,116	0
Changes in Proportion and Differences Between	1,477	82
Total	\$7,704	\$82

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	357
Total	\$4,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,107

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,703
2025	919
2026	3,361
2027	639
2028	0
Thereafter	0
Total	\$7,622

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,360	\$20,470	\$9,723

PERF Net Pension Liability - Unaudited
GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of 2022	\$16,400
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127
- Net Difference Between Projected and Actual Investment	2,668
- Change of Assumptions	(403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,273
Pension Expense/Income	4,512
Contributions	(4,107)
Total Activity in FY 2023	4,070
Net Pension Liability as of 2023	\$20,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1840000
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$33,280 Proportionate Share: 0.0000053

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,031	\$18,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383	\$0
Net Difference Between Projected and Actual	4,287	0
Change of Assumptions	1,020	0
Changes in Proportion and Differences Between	522	257
Total	\$6,212	\$257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41)
Total	\$3,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,727

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,115
2025	467
2026	2,788
2027	585
2028	0
Thereafter	0
Total	\$5,955

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,484	\$18,705	\$8,885

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of 2022	\$17,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81
- Net Difference Between Projected and Actual Investment	2,185
- Change of Assumptions	(558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63)
Pension Expense/Income	3,756
Contributions	(3,727)
Total Activity in FY 2023	1,674
Net Pension Liability as of 2023	\$18,705

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1841000

Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$396,777 Proportionate Share: 0.0000631

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$207,207	\$222,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,556	\$0
Net Difference Between Projected and Actual	51,044	0
Change of Assumptions	12,144	0
Changes in Proportion and Differences Between	3,331	9,945
Total	\$71,075	\$9,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,745
Total	\$47,954

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,439

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,029
2025	541
2026	32,607
2027	6,953
2028	0
Thereafter	0
Total	\$61,130

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$362,932	\$222,701	\$105,776

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of 2022	\$207,207
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	876
- Net Difference Between Projected and Actual Investment	25,472
- Change of Assumptions	(7,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,313)
Pension Expense/Income	47,954
Contributions	(44,439)
Total Activity in FY 2023	15,494
Net Pension Liability as of 2023	\$222,701

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1842000
 Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$113,570 Proportionate Share: 0.0000181

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$67,492	\$63,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,307	\$0
Net Difference Between Projected and Actual	14,642	0
Change of Assumptions	3,484	0
Changes in Proportion and Differences Between	525	11,085
Total	\$19,958	\$11,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,880)
Total	\$6,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,720

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$607
2025	(1,980)
2026	8,251
2027	1,995
2028	0
Thereafter	0
Total	\$8,873

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,106	\$63,881	\$30,341

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of 2022	\$67,492
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109
- Net Difference Between Projected and Actual Investment	6,313
- Change of Assumptions	(2,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(632)
Pension Expense/Income	6,088
Contributions	(12,720)
Total Activity in FY 2023	(3,611)
Net Pension Liability as of 2023	\$63,881

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$108,411 Proportionate Share: 0.0000172

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$57,715	\$60,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,242	\$0
Net Difference Between Projected and Actual	13,914	0
Change of Assumptions	3,310	0
Changes in Proportion and Differences Between	586	2,202
Total	\$19,052	\$2,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(645)
Total	\$11,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,142

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,831
2025	399
2026	8,725
2027	1,895
2028	0
Thereafter	0
Total	\$16,850

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,929	\$60,705	\$28,833

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of 2022	\$57,715
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216
- Net Difference Between Projected and Actual Investment	6,791
- Change of Assumptions	(2,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,515)
Pension Expense/Income	11,678
Contributions	(12,142)
Total Activity in FY 2023	2,990
Net Pension Liability as of 2023	\$60,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$5,058,218 Proportionate Share: 0.0008046

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,236,067	\$2,839,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,099	\$0
Net Difference Between Projected and Actual	650,867	0
Change of Assumptions	154,855	0
Changes in Proportion and Differences Between	266,652	43,677
Total	\$1,130,473	\$43,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$576,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	159,904
Total	\$736,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$553,330

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$376,404
2025	152,893
2026	468,847
2027	88,652
2028	0
Thereafter	0
Total	\$1,086,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,627,812	\$2,839,702	\$1,348,770

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of 2022	\$2,236,067
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,385
- Net Difference Between Projected and Actual Investment	374,913
- Change of Assumptions	(52,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,638
Pension Expense/Income	736,372
Contributions	(553,330)
Total Activity in FY 2023	603,635
Net Pension Liability as of 2023	\$2,839,702

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1846000
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(2,284)
Total	(\$2,284)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

XAVIER SCHOOL OF EXCELLENCE - 1846000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	2,284
Pension Expense/Income	(2,284)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$47,619 Proportionate Share: 0.0000076

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$22,708	\$26,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$549	\$0
Net Difference Between Projected and Actual	6,148	0
Change of Assumptions	1,463	0
Changes in Proportion and Differences Between	1,188	6,876
Total	\$9,348	\$6,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,305)
Total	\$3,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,778

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$78
2025	(2,042)
2026	3,599
2027	837
2028	0
Thereafter	0
Total	\$2,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,713	\$26,823	\$12,740

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

Net Pension Liability as of 2022	\$22,708
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145
- Net Difference Between Projected and Actual Investment	3,346
- Change of Assumptions	(641)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97)
Pension Expense/Income	3,140
Contributions	(1,778)
Total Activity in FY 2023	4,115
Net Pension Liability as of 2023	\$26,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1848000
 Submission Unit Name: ANDREWS - DALLAS TWNSHP PUB LIBRARY

Wages: \$37,735 Proportionate Share: 0.0000060

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,554	\$21,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433	\$0
Net Difference Between Projected and Actual	4,854	0
Change of Assumptions	1,155	0
Changes in Proportion and Differences Between	175	486
Total	\$6,617	\$486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(211)
Total	\$4,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,226

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,103
2025	245
2026	3,121
2027	662
2028	0
Thereafter	0
Total	\$6,131

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,510	\$21,176	\$10,058

PERF Net Pension Liability - Unaudited
ANDREWS - DALLAS TWNSHP PUB LIBRARY - 1848000

Net Pension Liability as of 2022	\$19,554
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85
- Net Difference Between Projected and Actual Investment	2,441
- Change of Assumptions	(656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(110)
Pension Expense/Income	4,088
Contributions	(4,226)
Total Activity in FY 2023	1,622
Net Pension Liability as of 2023	\$21,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,446,414 Proportionate Share: 0.0002301

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$702,358	\$812,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,615	\$0
Net Difference Between Projected and Actual	186,135	0
Change of Assumptions	44,285	0
Changes in Proportion and Differences Between	47,060	4,326
Total	\$294,095	\$4,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,997)
Total	\$146,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,999

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,405
2025	32,842
2026	126,171
2027	25,351
2028	0
Thereafter	0
Total	\$289,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,323,465	\$812,100	\$385,722

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of 2022	\$702,358
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,141
- Net Difference Between Projected and Actual Investment	99,457
- Change of Assumptions	(20,797)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,078
Pension Expense/Income	146,862
Contributions	(161,999)
Total Activity in FY 2023	109,742
Net Pension Liability as of 2023	\$812,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1850000
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
PARAMOUNT SCHOOL OF EXCELLENCE - 1850000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1851000

Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$591,708 Proportionate Share: 0.0000941

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$277,537	\$332,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,795	\$0
Net Difference Between Projected and Actual	76,121	0
Change of Assumptions	18,111	0
Changes in Proportion and Differences Between	31,081	129
Total	\$132,108	\$129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,705
Total	\$81,124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,271

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,562
2025	18,123
2026	52,925
2027	10,369
2028	0
Thereafter	0
Total	\$131,979

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$541,234	\$332,110	\$157,742

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of 2022	\$277,537
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,866
- Net Difference Between Projected and Actual Investment	41,870
- Change of Assumptions	(7,606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,590
Pension Expense/Income	81,124
Contributions	(66,271)
Total Activity in FY 2023	54,573
Net Pension Liability as of 2023	\$332,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$1,424,212 Proportionate Share: 0.0002265

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$862,888	\$799,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,355	\$0
Net Difference Between Projected and Actual	183,223	0
Change of Assumptions	43,593	0
Changes in Proportion and Differences Between	108,279	86,211
Total	\$351,450	\$86,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,685
Total	\$185,964

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,511

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$111,622
2025	27,859
2026	100,801
2027	24,957
2028	0
Thereafter	0
Total	\$265,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,302,759	\$799,394	\$379,687

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of 2022	\$862,888
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,030
- Net Difference Between Projected and Actual Investment	76,733
- Change of Assumptions	(36,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(131,346)
Pension Expense/Income	185,964
Contributions	(159,511)
Total Activity in FY 2023	(63,494)
Net Pension Liability as of 2023	\$799,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1853000
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$3,875,012 Proportionate Share: 0.0006164

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,669,639	\$2,175,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,510	\$0
Net Difference Between Projected and Actual	498,626	0
Change of Assumptions	118,633	0
Changes in Proportion and Differences Between	168,501	103,114
Total	\$830,270	\$103,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$441,629
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,215)
Total	\$427,414

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$433,982

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$227,096
2025	65,246
2026	366,896
2027	67,918
2028	0
Thereafter	0
Total	\$727,156

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,545,344	\$2,175,481	\$1,033,286

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of 2022	\$1,669,639
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,857
- Net Difference Between Projected and Actual Investment	292,575
- Change of Assumptions	(36,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	241,056
Pension Expense/Income	427,414
Contributions	(433,982)
Total Activity in FY 2023	505,842
Net Pension Liability as of 2023	\$2,175,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$139,490 Proportionate Share: 0.0000222

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$70,961	\$78,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,603	\$0
Net Difference Between Projected and Actual	17,958	0
Change of Assumptions	4,273	0
Changes in Proportion and Differences Between	627	5,645
Total	\$24,461	\$5,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,022)
Total	\$10,884

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,623

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,931
2025	702
2026	11,736
2027	2,447
2028	0
Thereafter	0
Total	\$18,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,688	\$78,351	\$37,214

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of 2022	\$70,961
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343
- Net Difference Between Projected and Actual Investment	9,201
- Change of Assumptions	(2,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,887
Pension Expense/Income	10,884
Contributions	(15,623)
Total Activity in FY 2023	7,390
Net Pension Liability as of 2023	\$78,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1855000
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$559,856 Proportionate Share: 0.0000891

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$270,283	\$314,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,434	\$0
Net Difference Between Projected and Actual	72,076	0
Change of Assumptions	17,148	0
Changes in Proportion and Differences Between	21,154	278
Total	\$116,812	\$278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,525
Total	\$79,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,704

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$43,721
2025	13,913
2026	49,082
2027	9,818
2028	0
Thereafter	0
Total	\$116,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$512,476	\$314,464	\$149,360

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of 2022	\$270,283
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,634
- Net Difference Between Projected and Actual Investment	38,720
- Change of Assumptions	(7,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,934)
Pension Expense/Income	79,362
Contributions	(62,704)
Total Activity in FY 2023	44,181
Net Pension Liability as of 2023	\$314,464

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1856000
 Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$40,660 Proportionate Share: 0.0000065

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$22,077	\$22,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469	\$0
Net Difference Between Projected and Actual	5,258	0
Change of Assumptions	1,251	0
Changes in Proportion and Differences Between	505	891
Total	\$7,483	\$891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,127)
Total	(\$1,470)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,554

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,447
2025	175
2026	3,255
2027	715
2028	0
Thereafter	0
Total	\$6,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,386	\$22,941	\$10,896

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of 2022	\$22,077
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77
- Net Difference Between Projected and Actual Investment	2,533
- Change of Assumptions	(794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,072
Pension Expense/Income	(1,470)
Contributions	(4,554)
Total Activity in FY 2023	864
Net Pension Liability as of 2023	\$22,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$49,155 Proportionate Share: 0.0000078

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$23,338	\$27,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$0
Net Difference Between Projected and Actual	6,310	0
Change of Assumptions	1,501	0
Changes in Proportion and Differences Between	914	163
Total	\$9,288	\$163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	252
Total	\$5,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,505

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,107
2025	814
2026	4,345
2027	859
2028	0
Thereafter	0
Total	\$9,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,863	\$27,529	\$13,075

PERF Net Pension Liability - Unaudited

LOGOOTEER PUBLIC LIBRARY - 1857000

Net Pension Liability as of 2022	\$23,338
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149
- Net Difference Between Projected and Actual Investment	3,430
- Change of Assumptions	(662)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	939
Pension Expense/Income	5,840
Contributions	(5,505)
Total Activity in FY 2023	4,191
Net Pension Liability as of 2023	\$27,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$93,936 Proportionate Share: 0.0000149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$45,415	\$52,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,076	\$0
Net Difference Between Projected and Actual	12,053	0
Change of Assumptions	2,868	0
Changes in Proportion and Differences Between	3,024	239
Total	\$19,021	\$239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	838
Total	\$11,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,521

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,840
2025	2,114
2026	8,185
2027	1,643
2028	0
Thereafter	0
Total	\$18,782

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$85,700	\$52,587	\$24,977

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of 2022	\$45,415
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	270
- Net Difference Between Projected and Actual Investment	6,448
- Change of Assumptions	(1,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	802
Pension Expense/Income	11,513
Contributions	(10,521)
Total Activity in FY 2023	7,172
Net Pension Liability as of 2023	\$52,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1859000
 Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$138,011 Proportionate Share: 0.0000220

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,554	\$77,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,589	\$0
Net Difference Between Projected and Actual	17,797	0
Change of Assumptions	4,234	0
Changes in Proportion and Differences Between	9,026	3,956
Total	\$32,646	\$3,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,827
Total	\$19,589

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,458

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,574
2025	1,734
2026	12,957
2027	2,425
2028	0
Thereafter	0
Total	\$28,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,537	\$77,645	\$36,879

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of 2022	\$60,554
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	513
- Net Difference Between Projected and Actual Investment	10,324
- Change of Assumptions	(1,377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,500
Pension Expense/Income	19,589
Contributions	(15,458)
Total Activity in FY 2023	17,091
Net Pension Liability as of 2023	\$77,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1860000
 Submission Unit Name: ALLEN CO. REGIONAL WATER & SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1861000
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,247,802 Proportionate Share: 0.0001985

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$580,936	\$700,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,333	\$0
Net Difference Between Projected and Actual	160,573	0
Change of Assumptions	38,204	0
Changes in Proportion and Differences Between	33,739	25,981
Total	\$246,849	\$25,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,505)
Total	\$121,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,754

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,930
2025	24,818
2026	112,249
2027	21,871
2028	0
Thereafter	0
Total	\$220,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,141,711	\$700,573	\$332,750

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISITORS BUREAU - 1861000

Net Pension Liability as of 2022	\$580,936
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,015
- Net Difference Between Projected and Actual Investment	88,879
- Change of Assumptions	(15,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,411
Pension Expense/Income	121,713
Contributions	(139,754)
Total Activity in FY 2023	119,637
Net Pension Liability as of 2023	\$700,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1862000
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$1,712,845 Proportionate Share: 0.0002724

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$688,797	\$961,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,670	\$0
Net Difference Between Projected and Actual	220,353	0
Change of Assumptions	52,427	0
Changes in Proportion and Differences Between	121,867	341
Total	\$414,317	\$341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,831
Total	\$249,996

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,832

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$153,858
2025	61,263
2026	168,841
2027	30,014
2028	0
Thereafter	0
Total	\$413,976

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,566,761	\$961,391	\$456,631

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of 2022	\$688,797
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,437
- Net Difference Between Projected and Actual Investment	135,348
- Change of Assumptions	(11,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,043
Pension Expense/Income	249,996
Contributions	(191,832)
Total Activity in FY 2023	272,594
Net Pension Liability as of 2023	\$961,391

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1863000
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 1863000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$108,439 Proportionate Share: 0.0000172

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$70,330	\$60,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,242	\$0
Net Difference Between Projected and Actual	13,914	0
Change of Assumptions	3,310	0
Changes in Proportion and Differences Between	7,078	8,983
Total	\$25,544	\$8,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,539)
Total	\$6,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,145

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,140
2025	(477)
2026	7,003
2027	1,895
2028	0
Thereafter	0
Total	\$16,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,929	\$60,705	\$28,833

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of 2022	\$70,330
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8)
- Net Difference Between Projected and Actual Investment	5,234
- Change of Assumptions	(3,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,283)
Pension Expense/Income	6,784
Contributions	(12,145)
Total Activity in FY 2023	(9,625)
Net Pension Liability as of 2023	\$60,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$61,000 Proportionate Share: 0.0000097

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$31,223	\$34,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$700	\$0
Net Difference Between Projected and Actual	7,847	0
Change of Assumptions	1,867	0
Changes in Proportion and Differences Between	860	742
Total	\$11,274	\$742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	965
Total	\$7,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,832

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,961
2025	401
2026	5,101
2027	1,069
2028	0
Thereafter	0
Total	\$10,532

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,791	\$34,235	\$16,260

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of 2022	\$31,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146
- Net Difference Between Projected and Actual Investment	3,994
- Change of Assumptions	(1,026)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,185)
Pension Expense/Income	7,915
Contributions	(6,832)
Total Activity in FY 2023	3,012
Net Pension Liability as of 2023	\$34,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1866000
 Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$481,740 Proportionate Share: 0.0000766

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$237,484	\$270,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,531	\$0
Net Difference Between Projected and Actual	61,964	0
Change of Assumptions	14,743	0
Changes in Proportion and Differences Between	26,159	104
Total	\$108,397	\$104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,802
Total	\$60,683

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,954

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$46,691
2025	11,657
2026	41,504
2027	8,441
2028	0
Thereafter	0
Total	\$108,293

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$440,580	\$270,347	\$128,406

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of 2022	\$237,484
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,313
- Net Difference Between Projected and Actual Investment	32,656
- Change of Assumptions	(7,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(572)
Pension Expense/Income	60,683
Contributions	(53,954)
Total Activity in FY 2023	32,863
Net Pension Liability as of 2023	\$270,347

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$174,405 Proportionate Share: 0.0000277

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$104,707	\$97,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,000	\$0
Net Difference Between Projected and Actual	22,407	0
Change of Assumptions	5,331	0
Changes in Proportion and Differences Between	1,662	9,782
Total	\$31,400	\$9,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(746)
Total	\$19,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,533

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,615
2025	(1,492)
2026	12,443
2027	3,052
2028	0
Thereafter	0
Total	\$21,618

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$159,322	\$97,763	\$46,434

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of 2022	\$104,707
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140
- Net Difference Between Projected and Actual Investment	9,485
- Change of Assumptions	(4,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,765)
Pension Expense/Income	19,100
Contributions	(19,533)
Total Activity in FY 2023	(6,944)
Net Pension Liability as of 2023	\$97,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1868000

Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$54,334 Proportionate Share: 0.000086

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,554	\$30,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621	\$0
Net Difference Between Projected and Actual	6,957	0
Change of Assumptions	1,655	0
Changes in Proportion and Differences Between	4,875	383
Total	\$14,108	\$383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,756
Total	\$7,918

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,085

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,108
2025	2,037
2026	5,633
2027	947
2028	0
Thereafter	0
Total	\$13,725

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,465	\$30,352	\$14,416

PERF Net Pension Liability - Unaudited
WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of 2022	\$19,554
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	273
- Net Difference Between Projected and Actual Investment	4,544
- Change of Assumptions	(156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,304
Pension Expense/Income	7,918
Contributions	(6,085)
Total Activity in FY 2023	10,798
Net Pension Liability as of 2023	\$30,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: (\$9,000) Proportionate Share: (0.0000014)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,777	(\$4,941)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$101)	\$0
Net Difference Between Projected and Actual	(1,133)	0
Change of Assumptions	(269)	0
Changes in Proportion and Differences Between	35	8,194
Total	(\$1,468)	\$8,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,003)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,284)
Total	(\$4,287)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,008)

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,653)
2025	(3,167)
2026	(2,688)
2027	(154)
2028	0
Thereafter	0
Total	(\$9,662)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$8,052)	(\$4,941)	(\$2,347)

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of 2022	\$9,777
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(275)
- Net Difference Between Projected and Actual Investment	(2,340)
- Change of Assumptions	(1,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,649)
Pension Expense/Income	(4,287)
Contributions	1,008
Total Activity in FY 2023	(14,718)
Net Pension Liability as of 2023	(\$4,941)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1870000

Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$1,069,306 Proportionate Share: 0.0001701

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$580,305	\$600,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,283	\$0
Net Difference Between Projected and Actual	137,599	0
Change of Assumptions	32,738	0
Changes in Proportion and Differences Between	13,668	35,599
Total	\$196,288	\$35,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40
Total	\$121,911

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,761

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,718
2025	(1,706)
2026	84,935
2027	18,742
2028	0
Thereafter	0
Total	\$160,689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$978,363	\$600,340	\$285,143

PERF Net Pension Liability - Unaudited

MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of 2022	\$580,305
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,977
- Net Difference Between Projected and Actual Investment	65,983
- Change of Assumptions	(21,034)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,041)
Pension Expense/Income	121,911
Contributions	(119,761)
Total Activity in FY 2023	20,035
Net Pension Liability as of 2023	\$600,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	72,238
Total	\$0	\$72,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,941)
Total	(58,941)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$71,104)
2025	(1,135)
2026	0
2027	1
2028	0
Thereafter	0
Total	(72,238)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	58,941
Pension Expense/Income	(58,941)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1872000
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	227	0
Total	\$227	\$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	(77,945)
Total	(77,945)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$227
2025	0
2026	0
2027	0
2028	0
Thereafter	0
Total	\$227

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	77,945
Pension Expense/Income	(77,945)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1873000
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

ED POWER - 1873000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	2,247	53,080
Total	\$2,247	\$53,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,728)
Total	(\$49,728)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$28,466)
2025	(22,367)
2026	0
2027	0
2028	0
Thereafter	0
Total	(\$50,833)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	49,728
Pension Expense/Income	(49,728)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1875000
 Submission Unit Name: ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	10,694
Total	\$10,694

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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 COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1875000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,694)
Pension Expense/Income	10,694
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1876000

Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$427,807 Proportionate Share: 0.0000680

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$240,637	\$239,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,910	\$0
Net Difference Between Projected and Actual	55,007	0
Change of Assumptions	13,087	0
Changes in Proportion and Differences Between	2,010	27,219
Total	\$75,014	\$27,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,008)
Total	\$21,712

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,914

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,369
2025	(845)
2026	32,780
2027	7,491
2028	0
Thereafter	0
Total	\$47,795

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,115	\$239,995	\$113,990

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of 2022	\$240,637
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	636
- Net Difference Between Projected and Actual Investment	25,310
- Change of Assumptions	(9,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,825
Pension Expense/Income	21,712
Contributions	(47,914)
Total Activity in FY 2023	(642)
Net Pension Liability as of 2023	\$239,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1877000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$1,371,820 Proportionate Share: 0.0002182

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$708,351	\$770,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,756	\$0
Net Difference Between Projected and Actual	176,509	0
Change of Assumptions	41,995	0
Changes in Proportion and Differences Between	163,725	11,433
Total	\$397,985	\$11,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	119,523
Total	\$275,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,644

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$183,316
2025	65,319
2026	113,874
2027	24,043
2028	0
Thereafter	0
Total	\$386,552

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,255,019	\$770,101	\$365,774

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of 2022	\$708,351
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,175
- Net Difference Between Projected and Actual Investment	89,091
- Change of Assumptions	(23,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,086)
Pension Expense/Income	275,856
Contributions	(153,644)
Total Activity in FY 2023	61,750
Net Pension Liability as of 2023	\$770,101

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$1,897,536 Proportionate Share: 0.0003018

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$931,642	\$1,065,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,793	\$0
Net Difference Between Projected and Actual	244,136	0
Change of Assumptions	58,085	0
Changes in Proportion and Differences Between	26,848	9,101
Total	\$350,862	\$9,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,104
Total	\$222,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,108

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$124,387
2025	20,658
2026	163,463
2027	33,253
2028	0
Thereafter	0
Total	\$341,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,735,861	\$1,065,153	\$505,915

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of 2022	\$931,642
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,246
- Net Difference Between Projected and Actual Investment	129,162
- Change of Assumptions	(28,242)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,120
Pension Expense/Income	222,333
Contributions	(209,108)
Total Activity in FY 2023	133,511
Net Pension Liability as of 2023	\$1,065,153

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$19,654 Proportionate Share: 0.0000031

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,092	\$10,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224	\$0
Net Difference Between Projected and Actual	2,508	0
Change of Assumptions	597	0
Changes in Proportion and Differences Between	106	431
Total	\$3,435	\$431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(252)
Total	\$1,969

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,201

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$985
2025	59
2026	1,617
2027	343
2028	0
Thereafter	0
Total	\$3,004

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,830	\$10,941	\$5,197

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of 2022	\$10,092
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	1,263
- Change of Assumptions	(338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112
Pension Expense/Income	1,969
Contributions	(2,201)
Total Activity in FY 2023	849
Net Pension Liability as of 2023	\$10,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$175,720 Proportionate Share: 0.0000280

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$93,984	\$98,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,022	\$0
Net Difference Between Projected and Actual	22,650	0
Change of Assumptions	5,389	0
Changes in Proportion and Differences Between	1,626	5,164
Total	\$31,687	\$5,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,962)
Total	\$16,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,681

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,105
2025	1,147
2026	14,185
2027	3,086
2028	0
Thereafter	0
Total	\$26,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,047	\$98,821	\$46,937

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of 2022	\$93,984
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	352
- Net Difference Between Projected and Actual Investment	11,051
- Change of Assumptions	(3,320)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	336
Pension Expense/Income	16,099
Contributions	(19,681)
Total Activity in FY 2023	4,837
Net Pension Liability as of 2023	\$98,821

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1881000
 Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$387,449 Proportionate Share: 0.0000616

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$166,522	\$217,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,448	\$0
Net Difference Between Projected and Actual	49,830	0
Change of Assumptions	11,856	0
Changes in Proportion and Differences Between	18,207	6,468
Total	\$84,341	\$6,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40
Total	\$44,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,394

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,747
2025	10,624
2026	36,715
2027	6,787
2028	0
Thereafter	0
Total	\$77,873

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$354,304	\$217,407	\$103,262

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of 2022	\$166,522
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,490
- Net Difference Between Projected and Actual Investment	29,279
- Change of Assumptions	(3,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,911
Pension Expense/Income	44,174
Contributions	(43,394)
Total Activity in FY 2023	50,885
Net Pension Liability as of 2023	\$217,407

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1882000
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$4,488,491 Proportionate Share: 0.0007139

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,204,529	\$2,519,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,550	\$0
Net Difference Between Projected and Actual	577,497	0
Change of Assumptions	137,398	0
Changes in Proportion and Differences Between	61,736	1,184
Total	\$828,181	\$1,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$511,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,040
Total	\$545,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$499,886

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$294,488
2025	66,353
2026	387,497
2027	78,659
2028	0
Thereafter	0
Total	\$826,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,106,134	\$2,519,592	\$1,196,728

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of 2022	\$2,204,529
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,396
- Net Difference Between Projected and Actual Investment	305,435
- Change of Assumptions	(66,877)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,471
Pension Expense/Income	545,524
Contributions	(499,886)
Total Activity in FY 2023	315,063
Net Pension Liability as of 2023	\$2,519,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	1,200	18,763
Total	\$1,200	\$18,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,054)
Total	(\$9,054)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$9,768)
2025	(7,795)
2026	0
2027	0
2028	0
Thereafter	0
Total	(\$17,563)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	9,054
Pension Expense/Income	(9,054)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$79,071 Proportionate Share: 0.0000126

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$36,269	\$44,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$910	\$0
Net Difference Between Projected and Actual	10,193	0
Change of Assumptions	2,425	0
Changes in Proportion and Differences Between	2,253	135
Total	\$15,781	\$135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	958
Total	\$9,985

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,856

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,494
2025	1,558
2026	7,206
2027	1,388
2028	0
Thereafter	0
Total	\$15,646

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,471	\$44,470	\$21,122

PERF Net Pension Liability - Unaudited
FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of 2022	\$36,269
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	266
- Net Difference Between Projected and Actual Investment	5,717
- Change of Assumptions	(935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,024
Pension Expense/Income	9,985
Contributions	(8,856)
Total Activity in FY 2023	8,201
Net Pension Liability as of 2023	\$44,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1885000
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$13,125 Proportionate Share: 0.0000021

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,677	\$7,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152	\$0
Net Difference Between Projected and Actual	1,699	0
Change of Assumptions	404	0
Changes in Proportion and Differences Between	584	551
Total	\$2,839	\$551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	375
Total	\$1,880

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,470

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$510
2025	297
2026	1,249
2027	232
2028	0
Thereafter	0
Total	\$2,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,079	\$7,412	\$3,520

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of 2022	\$5,677
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52
- Net Difference Between Projected and Actual Investment	998
- Change of Assumptions	(122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	397
Pension Expense/Income	1,880
Contributions	(1,470)
Total Activity in FY 2023	1,735
Net Pension Liability as of 2023	\$7,412

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

Wages: (\$2,875) Proportionate Share: (0.0000005)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,461	(\$1,765)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$36)	\$0
Net Difference Between Projected and Actual	(404)	0
Change of Assumptions	(96)	0
Changes in Proportion and Differences Between	338	6,392
Total	(\$198)	\$6,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,303)
Total	(\$3,661)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$322)

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,338)
2025	(2,429)
2026	(1,769)
2027	(54)
2028	0
Thereafter	0
Total	(\$6,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$2,876)	(\$1,765)	(\$838)

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

Net Pension Liability as of 2022	\$9,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(204)
- Net Difference Between Projected and Actual Investment	(1,572)
- Change of Assumptions	(973)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,138)
Pension Expense/Income	(3,661)
Contributions	322
Total Activity in FY 2023	(11,226)
Net Pension Liability as of 2023	(\$1,765)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200 Proportionate Share: 0.0000023

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,885	\$8,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166	\$0
Net Difference Between Projected and Actual	1,861	0
Change of Assumptions	443	0
Changes in Proportion and Differences Between	34	482
Total	\$2,504	\$482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(273)
Total	\$1,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$663
2025	(34)
2026	1,139
2027	254
2028	0
Thereafter	0
Total	\$2,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,229	\$8,117	\$3,856

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of 2022	\$7,885
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	888
- Change of Assumptions	(288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(179)
Pension Expense/Income	1,375
Contributions	(1,590)
Total Activity in FY 2023	232
Net Pension Liability as of 2023	\$8,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1888000
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(28,495)
Total	(\$28,495)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 1888000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	28,495
Pension Expense/Income	(28,495)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$43,956 Proportionate Share: 0.0000070

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$23,654	\$24,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$505	\$0
Net Difference Between Projected and Actual	5,663	0
Change of Assumptions	1,347	0
Changes in Proportion and Differences Between	211	1,200
Total	\$7,726	\$1,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(712)
Total	\$4,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,923

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,159
2025	69
2026	3,526
2027	772
2028	0
Thereafter	0
Total	\$6,526

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,262	\$24,705	\$11,734

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of 2022	\$23,654
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85
- Net Difference Between Projected and Actual Investment	2,744
- Change of Assumptions	(845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(313)
Pension Expense/Income	4,303
Contributions	(4,923)
Total Activity in FY 2023	1,051
Net Pension Liability as of 2023	\$24,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1890000
 Submission Unit Name: TOWN OF HOLTON

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF HOLTON - 1890000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1891000
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$60,000 Proportionate Share: 0.0000095

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$34,377	\$33,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$686	\$0
Net Difference Between Projected and Actual	7,685	0
Change of Assumptions	1,828	0
Changes in Proportion and Differences Between	209	2,939
Total	\$10,408	\$2,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,008)
Total	\$5,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,720

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,387
2025	(446)
2026	4,481
2027	1,047
2028	0
Thereafter	0
Total	\$7,469

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,641	\$33,529	\$15,925

PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of 2022	\$34,377
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	3,443
- Change of Assumptions	(1,357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,088)
Pension Expense/Income	5,798
Contributions	(6,720)
Total Activity in FY 2023	(848)
Net Pension Liability as of 2023	\$33,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1892000
 Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$179,295 Proportionate Share: 0.0000285

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$111,646	\$100,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,058	\$0
Net Difference Between Projected and Actual	23,055	0
Change of Assumptions	5,485	0
Changes in Proportion and Differences Between	44,213	12,105
Total	\$74,811	\$12,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,873
Total	\$41,292

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,081

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,531
2025	15,768
2026	12,266
2027	3,141
2028	0
Thereafter	0
Total	\$62,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$163,923	\$100,586	\$47,775

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000

Net Pension Liability as of 2022	\$111,646
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	9,277
- Change of Assumptions	(4,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,764)
Pension Expense/Income	41,292
Contributions	(20,081)
Total Activity in FY 2023	(11,060)
Net Pension Liability as of 2023	\$100,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	7,033
Total	\$0	\$7,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,560)
Total	(\$11,560)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$7,033)
2025	0
2026	0
2027	0
2028	0
Thereafter	0
Total	(\$7,033)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	11,560
Pension Expense/Income	(11,560)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,786,144 Proportionate Share: 0.0002841

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$856,896	\$1,002,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,515	\$0
Net Difference Between Projected and Actual	229,818	0
Change of Assumptions	54,678	0
Changes in Proportion and Differences Between	29,641	28,998
Total	\$334,652	\$28,998

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,548
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,104)
Total	\$188,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,039

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$98,795
2025	18,367
2026	157,189
2027	31,303
2028	0
Thereafter	0
Total	\$305,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,634,056	\$1,002,684	\$476,244

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of 2022	\$856,896
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,296
- Net Difference Between Projected and Actual Investment	124,068
- Change of Assumptions	(24,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,742
Pension Expense/Income	188,444
Contributions	(200,039)
Total Activity in FY 2023	145,788
Net Pension Liability as of 2023	\$1,002,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$38,672 Proportionate Share: 0.000062

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,554	\$21,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$448	\$0
Net Difference Between Projected and Actual	5,015	0
Change of Assumptions	1,193	0
Changes in Proportion and Differences Between	436	415
Total	\$7,092	\$415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	898
Total	\$5,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,331

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,412
2025	273
2026	3,309
2027	683
2028	0
Thereafter	0
Total	\$6,677

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,660	\$21,882	\$10,393

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of 2022	\$19,554
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100
- Net Difference Between Projected and Actual Investment	2,602
- Change of Assumptions	(618)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(765)
Pension Expense/Income	5,340
Contributions	(4,331)
Total Activity in FY 2023	2,328
Net Pension Liability as of 2023	\$21,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1896000
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$53,753 Proportionate Share: 0.0000085

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$27,438	\$29,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$614	\$0
Net Difference Between Projected and Actual	6,876	0
Change of Assumptions	1,636	0
Changes in Proportion and Differences Between	540	366
Total	\$9,666	\$366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	232
Total	\$6,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,020

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,365
2025	534
2026	4,463
2027	938
2028	0
Thereafter	0
Total	\$9,300

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,889	\$29,999	\$14,249

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of 2022	\$27,438
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126
- Net Difference Between Projected and Actual Investment	3,490
- Change of Assumptions	(906)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(451)
Pension Expense/Income	6,322
Contributions	(6,020)
Total Activity in FY 2023	2,561
Net Pension Liability as of 2023	\$29,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$161,378 Proportionate Share: 0.0000257

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$73,169	\$90,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,856	\$0
Net Difference Between Projected and Actual	20,790	0
Change of Assumptions	4,946	0
Changes in Proportion and Differences Between	9,584	30
Total	\$37,176	\$30

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,095
Total	\$23,508

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,074

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,446
2025	5,057
2026	14,810
2027	2,833
2028	0
Thereafter	0
Total	\$37,146

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$147,819	\$90,704	\$43,082

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of 2022	\$73,169
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	556
- Net Difference Between Projected and Actual Investment	11,760
- Change of Assumptions	(1,834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,619
Pension Expense/Income	23,508
Contributions	(18,074)
Total Activity in FY 2023	17,535
Net Pension Liability as of 2023	\$90,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1898000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

INDIANA MATH AND SCIENCE ACADEMY SOUTH - 1898000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$354,347 Proportionate Share: 0.0000564

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$180,084	\$199,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,073	\$0
Net Difference Between Projected and Actual	45,624	0
Change of Assumptions	10,855	0
Changes in Proportion and Differences Between	10,084	1,321
Total	\$70,636	\$1,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,746
Total	\$46,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,687

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,154
2025	6,107
2026	29,841
2027	6,213
2028	0
Thereafter	0
Total	\$69,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,395	\$199,054	\$94,545

PERF Net Pension Liability - Unaudited
ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of 2022	\$180,084
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	875
- Net Difference Between Projected and Actual Investment	23,400
- Change of Assumptions	(5,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,942)
Pension Expense/Income	46,155
Contributions	(39,687)
Total Activity in FY 2023	18,970
Net Pension Liability as of 2023	\$199,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$340,856 Proportionate Share: 0.0000542

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$175,984	\$191,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,914	\$0
Net Difference Between Projected and Actual	43,844	0
Change of Assumptions	10,431	0
Changes in Proportion and Differences Between	1,534	20,217
Total	\$59,723	\$20,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,108)
Total	\$22,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,176

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,840
2025	(2,588)
2026	28,282
2027	5,972
2028	0
Thereafter	0
Total	\$39,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$311,742	\$191,290	\$90,857

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of 2022	\$175,984
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	788
- Net Difference Between Projected and Actual Investment	22,126
- Change of Assumptions	(5,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,720
Pension Expense/Income	22,724
Contributions	(38,176)
Total Activity in FY 2023	15,306
Net Pension Liability as of 2023	\$191,290

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1901000
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$941,225 Proportionate Share: 0.0001497

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$432,390	\$528,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,810	\$0
Net Difference Between Projected and Actual	121,097	0
Change of Assumptions	28,811	0
Changes in Proportion and Differences Between	49,489	229
Total	\$210,207	\$229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,108
Total	\$165,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,417

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$87,279
2025	20,764
2026	85,441
2027	16,494
2028	0
Thereafter	0
Total	\$209,978

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$861,028	\$528,341	\$250,946

PERF Net Pension Liability - Unaudited
DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of 2022	\$432,390
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,130
- Net Difference Between Projected and Actual Investment	67,735
- Change of Assumptions	(11,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,605)
Pension Expense/Income	165,363
Contributions	(105,417)
Total Activity in FY 2023	95,951
Net Pension Liability as of 2023	\$528,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1902000
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(509)
Total	(\$509)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

OWEN TOWNSHIP WARRICK COUNTY - 1902000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	509
Pension Expense/Income	(509)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1903000
 Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$484,672 Proportionate Share: 0.0000771

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$250,730	\$272,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,567	\$0
Net Difference Between Projected and Actual	62,369	0
Change of Assumptions	14,839	0
Changes in Proportion and Differences Between	2,405	5,819
Total	\$85,180	\$5,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,680
Total	\$57,919

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,284

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,490
2025	3,198
2026	40,177
2027	8,496
2028	0
Thereafter	0
Total	\$79,361

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$443,456	\$272,112	\$129,245

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of 2022	\$250,730
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,114
- Net Difference Between Projected and Actual Investment	31,426
- Change of Assumptions	(8,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,399)
Pension Expense/Income	57,919
Contributions	(54,284)
Total Activity in FY 2023	21,382
Net Pension Liability as of 2023	\$272,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$20,000 Proportionate Share: 0.0000032

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,038	\$11,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231	\$0
Net Difference Between Projected and Actual	2,589	0
Change of Assumptions	616	0
Changes in Proportion and Differences Between	416	538
Total	\$3,852	\$538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2
Total	\$2,295

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,240

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,308
2025	72
2026	1,580
2027	354
2028	0
Thereafter	0
Total	\$3,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,405	\$11,294	\$5,364

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of 2022	\$11,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35
- Net Difference Between Projected and Actual Investment	1,227
- Change of Assumptions	(407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(654)
Pension Expense/Income	2,295
Contributions	(2,240)
Total Activity in FY 2023	256
Net Pension Liability as of 2023	\$11,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$1,107,937 Proportionate Share: 0.0001762

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$548,451	\$621,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,723	\$0
Net Difference Between Projected and Actual	142,534	0
Change of Assumptions	33,912	0
Changes in Proportion and Differences Between	22,053	8,013
Total	\$211,222	\$8,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,068
Total	\$152,309

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,089

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$77,872
2025	10,750
2026	95,171
2027	19,416
2028	0
Thereafter	0
Total	\$203,209

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,013,448	\$621,869	\$295,368

PERF Net Pension Liability - Unaudited
WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of 2022	\$548,451
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,982
- Net Difference Between Projected and Actual Investment	74,849
- Change of Assumptions	(16,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,725)
Pension Expense/Income	152,309
Contributions	(124,089)
Total Activity in FY 2023	73,418
Net Pension Liability as of 2023	\$621,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$49,350 Proportionate Share: 0.0000078

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,915	\$27,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$0
Net Difference Between Projected and Actual	6,310	0
Change of Assumptions	1,501	0
Changes in Proportion and Differences Between	918	187
Total	\$9,292	\$187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	940
Total	\$6,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,527

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,517
2025	595
2026	4,134
2027	859
2028	0
Thereafter	0
Total	\$9,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,863	\$27,529	\$13,075

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of 2022	\$24,915
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121
- Net Difference Between Projected and Actual Investment	3,235
- Change of Assumptions	(808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(935)
Pension Expense/Income	6,528
Contributions	(5,527)
Total Activity in FY 2023	2,614
Net Pension Liability as of 2023	\$27,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$99,341 Proportionate Share: 0.0000158

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$50,461	\$55,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,141	\$0
Net Difference Between Projected and Actual	12,781	0
Change of Assumptions	3,041	0
Changes in Proportion and Differences Between	1,034	1,114
Total	\$17,997	\$1,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(215)
Total	\$11,105

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,126

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,102
2025	679
2026	8,361
2027	1,741
2028	0
Thereafter	0
Total	\$16,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,877	\$55,763	\$26,486

PERF Net Pension Liability - Unaudited
HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of 2022	\$50,461
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	245
- Net Difference Between Projected and Actual Investment	6,554
- Change of Assumptions	(1,635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159
Pension Expense/Income	11,105
Contributions	(11,126)
Total Activity in FY 2023	5,302
Net Pension Liability as of 2023	\$55,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1908000
 Submission Unit Name: MAYS COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(267)
Total	(\$267)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

MAYS COMMUNITY ACADEMY - 1908000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	267
Pension Expense/Income	(267)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVAY

Wages: \$353,642 Proportionate Share: 0.0000563

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$212,884	\$198,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,065	\$0
Net Difference Between Projected and Actual	45,543	0
Change of Assumptions	10,836	0
Changes in Proportion and Differences Between	8,583	25,782
Total	\$69,027	\$25,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,176)
Total	\$39,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,817

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,668
2025	(931)
2026	25,304
2027	6,204
2028	0
Thereafter	0
Total	\$43,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$323,820	\$198,702	\$94,377

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of 2022	\$212,884
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	284
- Net Difference Between Projected and Actual Investment	19,271
- Change of Assumptions	(8,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,191)
Pension Expense/Income	39,161
Contributions	(39,817)
Total Activity in FY 2023	(14,182)
Net Pension Liability as of 2023	\$198,702

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1910000

Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$136,688 Proportionate Share: 0.0000217

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$76,323	\$76,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,567	\$0
Net Difference Between Projected and Actual	17,554	0
Change of Assumptions	4,176	0
Changes in Proportion and Differences Between	5,895	4,415
Total	\$29,192	\$4,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,967
Total	\$17,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,309

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,841
2025	2,018
2026	10,527
2027	2,391
2028	0
Thereafter	0
Total	\$24,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,812	\$76,587	\$36,376

PERF Net Pension Liability - Unaudited
BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of 2022	\$76,323
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211
- Net Difference Between Projected and Actual Investment	8,135
- Change of Assumptions	(2,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,390)
Pension Expense/Income	17,514
Contributions	(15,309)
Total Activity in FY 2023	264
Net Pension Liability as of 2023	\$76,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$1,024,319 Proportionate Share: 0.0001629

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$281,637	\$574,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,763	\$0
Net Difference Between Projected and Actual	131,775	0
Change of Assumptions	31,352	0
Changes in Proportion and Differences Between	151,801	130
Total	\$326,691	\$130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62,539
Total	\$179,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,724

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$124,388
2025	65,480
2026	118,745
2027	17,948
2028	0
Thereafter	0
Total	\$326,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$936,951	\$574,929	\$273,073

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of 2022	\$281,637
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,761
- Net Difference Between Projected and Actual Investment	97,018
- Change of Assumptions	5,255
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,731
Pension Expense/Income	179,251
Contributions	(114,724)
Total Activity in FY 2023	293,292
Net Pension Liability as of 2023	\$574,929

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$744,227 Proportionate Share: 0.0001184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$347,868	\$417,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,550	\$0
Net Difference Between Projected and Actual	95,778	0
Change of Assumptions	22,787	0
Changes in Proportion and Differences Between	33,875	177
Total	\$160,990	\$177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,829
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,837
Total	\$99,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,349

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$62,901
2025	18,100
2026	66,767
2027	13,045
2028	0
Thereafter	0
Total	\$160,813

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$681,000	\$417,873	\$198,477

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of 2022	\$347,868
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,372
- Net Difference Between Projected and Actual Investment	52,847
- Change of Assumptions	(9,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,916
Pension Expense/Income	99,666
Contributions	(83,349)
Total Activity in FY 2023	70,005
Net Pension Liability as of 2023	\$417,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$60,060 Proportionate Share: 0.000096

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$30,908	\$33,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$693	\$0
Net Difference Between Projected and Actual	7,766	0
Change of Assumptions	1,848	0
Changes in Proportion and Differences Between	250	369
Total	\$10,557	\$369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60
Total	\$6,938

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,727

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,551
2025	538
2026	5,041
2027	1,058
2028	0
Thereafter	0
Total	\$10,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,216	\$33,882	\$16,093

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of 2022	\$30,908
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145
- Net Difference Between Projected and Actual Investment	3,952
- Change of Assumptions	(1,016)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(318)
Pension Expense/Income	6,938
Contributions	(6,727)
Total Activity in FY 2023	2,974
Net Pension Liability as of 2023	\$33,882

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1914000
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$441,977 Proportionate Share: 0.0000703

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$221,084	\$248,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,076	\$0
Net Difference Between Projected and Actual	56,868	0
Change of Assumptions	13,530	0
Changes in Proportion and Differences Between	6,022	7,960
Total	\$81,496	\$7,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,814
Total	\$65,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,501

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,327
2025	1,800
2026	37,663
2027	7,746
2028	0
Thereafter	0
Total	\$73,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$404,344	\$248,112	\$117,846

PERF Net Pension Liability - Unaudited
NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of 2022	\$221,084
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,150
- Net Difference Between Projected and Actual Investment	29,584
- Change of Assumptions	(6,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,430)
Pension Expense/Income	65,181
Contributions	(49,501)
Total Activity in FY 2023	27,028
Net Pension Liability as of 2023	\$248,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1915000
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$187,677 Proportionate Share: 0.0000299

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$77,900	\$105,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,159	\$0
Net Difference Between Projected and Actual	24,187	0
Change of Assumptions	5,755	0
Changes in Proportion and Differences Between	15,050	3,229
Total	\$47,151	\$3,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,422
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,231
Total	\$34,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,020

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,708
2025	7,707
2026	18,213
2027	3,294
2028	0
Thereafter	0
Total	\$43,922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$171,976	\$105,527	\$50,122

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of 2022	\$77,900
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	775
- Net Difference Between Projected and Actual Investment	14,573
- Change of Assumptions	(1,463)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109
Pension Expense/Income	34,653
Contributions	(21,020)
Total Activity in FY 2023	27,627
Net Pension Liability as of 2023	\$105,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1916000

Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$1,616,754 Proportionate Share: 0.0002572

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$623,513	\$907,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,572	\$0
Net Difference Between Projected and Actual	208,058	0
Change of Assumptions	49,501	0
Changes in Proportion and Differences Between	145,321	296
Total	\$421,452	\$296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	97,677
Total	\$281,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,077

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$159,234
2025	70,509
2026	163,074
2027	28,339
2028	0
Thereafter	0
Total	\$421,156

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,479,335	\$907,745	\$431,151

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

Net Pension Liability as of 2022	\$623,513
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,498
- Net Difference Between Projected and Actual Investment	131,110
- Change of Assumptions	(8,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,024
Pension Expense/Income	281,952
Contributions	(181,077)
Total Activity in FY 2023	284,232
Net Pension Liability as of 2023	\$907,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1917000
 Submission Unit Name: CITY OF BICKNELL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	(417)
Total	(\$417)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$0
2025	0
2026	0
2027	0
2028	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

CITY OF BICKNELL - 1917000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	417
Pension Expense/Income	(417)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1918000
 Submission Unit Name: CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1918000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1919000
 Submission Unit Name: TOWN OF CLERMONT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF CLERMONT - 1919000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1921000
 Submission Unit Name: SUPER SCHOOLS INC

Wages: \$592,198 Proportionate Share: 0.0000942

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$241,268	\$332,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,802	\$0
Net Difference Between Projected and Actual	76,201	0
Change of Assumptions	18,130	0
Changes in Proportion and Differences Between	57,296	7,861
Total	\$158,429	\$7,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,897
Total	\$87,388

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,325

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$53,877
2025	28,344
2026	57,967
2027	10,380
2028	0
Thereafter	0
Total	\$150,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$541,810	\$332,463	\$157,910

PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

Net Pension Liability as of 2022	\$241,268
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,517
- Net Difference Between Projected and Actual Investment	46,426
- Change of Assumptions	(4,227)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,416
Pension Expense/Income	87,388
Contributions	(66,325)
Total Activity in FY 2023	91,195
Net Pension Liability as of 2023	\$332,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1922000
 Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$184,963 Proportionate Share: 0.0000294

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$87,046	\$103,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,123	\$0
Net Difference Between Projected and Actual	23,783	0
Change of Assumptions	5,658	0
Changes in Proportion and Differences Between	5,215	2,813
Total	\$36,779	\$2,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	518
Total	\$21,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,716

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,443
2025	3,794
2026	16,490
2027	3,239
2028	0
Thereafter	0
Total	\$33,966

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$169,100	\$103,762	\$49,284

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

Net Pension Liability as of 2022	\$87,046
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	577
- Net Difference Between Projected and Actual Investment	13,041
- Change of Assumptions	(2,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,640
Pension Expense/Income	21,582
Contributions	(20,716)
Total Activity in FY 2023	16,716
Net Pension Liability as of 2023	\$103,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1923000
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$41,344 Proportionate Share: 0.000066

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$22,077	\$23,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477	\$0
Net Difference Between Projected and Actual	5,339	0
Change of Assumptions	1,270	0
Changes in Proportion and Differences Between	1,354	707
Total	\$8,440	\$707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	374
Total	\$5,103

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,631

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,987
2025	665
2026	3,354
2027	727
2028	0
Thereafter	0
Total	\$7,733

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,961	\$23,294	\$11,064

PERF Net Pension Liability - Unaudited

HELT FIRE AND RESCUE - 1923000

Net Pension Liability as of 2022	\$22,077
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85
- Net Difference Between Projected and Actual Investment	2,614
- Change of Assumptions	(775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,179)
Pension Expense/Income	5,103
Contributions	(4,631)
Total Activity in FY 2023	1,217
Net Pension Liability as of 2023	\$23,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1924000
 Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$71,062 Proportionate Share: 0.0000113

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$36,269	\$39,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$816	\$0
Net Difference Between Projected and Actual	9,141	0
Change of Assumptions	2,175	0
Changes in Proportion and Differences Between	703	947
Total	\$12,835	\$947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(617)
Total	\$7,479

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,959

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,857
2025	830
2026	5,956
2027	1,245
2028	0
Thereafter	0
Total	\$11,888

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,994	\$39,881	\$18,942

PERF Net Pension Liability - Unaudited

PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

Net Pension Liability as of 2022	\$36,269
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172
- Net Difference Between Projected and Actual Investment	4,665
- Change of Assumptions	(1,185)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	440
Pension Expense/Income	7,479
Contributions	(7,959)
Total Activity in FY 2023	3,612
Net Pension Liability as of 2023	\$39,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1925000
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$48,750 Proportionate Share: 0.0000078

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$26,808	\$27,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$0
Net Difference Between Projected and Actual	6,310	0
Change of Assumptions	1,501	0
Changes in Proportion and Differences Between	561	1,828
Total	\$8,935	\$1,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,297)
Total	\$4,291

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,460

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,150
2025	234
2026	3,864
2027	859
2028	0
Thereafter	0
Total	\$7,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,863	\$27,529	\$13,075

PERF Net Pension Liability - Unaudited

TOWN OF NEWPORT - 1925000

Net Pension Liability as of 2022	\$26,808
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87
- Net Difference Between Projected and Actual Investment	3,002
- Change of Assumptions	(983)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(216)
Pension Expense/Income	4,291
Contributions	(5,460)
Total Activity in FY 2023	721
Net Pension Liability as of 2023	\$27,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1926000
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$253,420 Proportionate Share: 0.0000403

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$159,269	\$142,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,910	\$0
Net Difference Between Projected and Actual	32,600	0
Change of Assumptions	7,756	0
Changes in Proportion and Differences Between	56,300	18,404
Total	\$99,566	\$18,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,864
Total	\$58,738

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,383

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,189
2025	19,379
2026	17,155
2027	4,439
2028	0
Thereafter	0
Total	\$81,162

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,793	\$142,232	\$67,556

PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1926000

Net Pension Liability as of 2022	\$159,269
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82
- Net Difference Between Projected and Actual Investment	12,945
- Change of Assumptions	(7,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,417)
Pension Expense/Income	58,738
Contributions	(28,383)
Total Activity in FY 2023	(17,037)
Net Pension Liability as of 2023	\$142,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1927000
 Submission Unit Name: TOWN OF CROMWELL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

TOWN OF CROMWELL - 1927000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1928000
 Submission Unit Name: WESTVILLE NEW DURHAM TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

WESTVILLE NEW DURHAM TOWNSHIP LIBRARY - 1928000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1929000
 Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$138,323 Proportionate Share: 0.0000220

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$68,123	\$77,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,589	\$0
Net Difference Between Projected and Actual	17,797	0
Change of Assumptions	4,234	0
Changes in Proportion and Differences Between	2,830	42
Total	\$26,450	\$42

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,854
Total	\$18,616

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,492

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,020
2025	2,031
2026	11,932
2027	2,425
2028	0
Thereafter	0
Total	\$26,408

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,537	\$77,645	\$36,879

PERF Net Pension Liability - Unaudited

MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

Net Pension Liability as of 2022	\$68,123
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379
- Net Difference Between Projected and Actual Investment	9,390
- Change of Assumptions	(2,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,293)
Pension Expense/Income	18,616
Contributions	(15,492)
Total Activity in FY 2023	9,522
Net Pension Liability as of 2023	\$77,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1930000
 Submission Unit Name: TOWN OF ROANN

Wages: \$111,973 Proportionate Share: 0.0000178

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$94,930	\$62,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,285	\$0
Net Difference Between Projected and Actual	14,399	0
Change of Assumptions	3,426	0
Changes in Proportion and Differences Between	5,715	21,625
Total	\$24,825	\$21,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,543)
Total	\$11,210

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,541

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,443
2025	(6,427)
2026	4,223
2027	1,961
2028	0
Thereafter	0
Total	\$3,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,380	\$62,822	\$29,839

PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

Net Pension Liability as of 2022	\$94,930
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(401)
- Net Difference Between Projected and Actual Investment	2,684
- Change of Assumptions	(5,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,689)
Pension Expense/Income	11,210
Contributions	(12,541)
Total Activity in FY 2023	(32,108)
Net Pension Liability as of 2023	\$62,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1931000
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$14,000 Proportionate Share: 0.0000022

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,569	\$7,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159	\$0
Net Difference Between Projected and Actual	1,780	0
Change of Assumptions	423	0
Changes in Proportion and Differences Between	33	1,341
Total	\$2,395	\$1,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(287)
Total	\$1,289

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40
2025	(200)
2026	972
2027	242
2028	0
Thereafter	0
Total	\$1,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,654	\$7,765	\$3,688

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP CLARK COUNTY - 1931000

Net Pension Liability as of 2022	\$7,569
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25
- Net Difference Between Projected and Actual Investment	846
- Change of Assumptions	(278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(790)
Pension Expense/Income	1,289
Contributions	(896)
Total Activity in FY 2023	196
Net Pension Liability as of 2023	\$7,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1932000

Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$167,474 Proportionate Share: 0.0000266

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$94,930	\$93,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,921	\$0
Net Difference Between Projected and Actual	21,518	0
Change of Assumptions	5,119	0
Changes in Proportion and Differences Between	11,494	8,411
Total	\$40,052	\$8,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,134
Total	\$27,192

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,168

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,353
2025	2,101
2026	12,256
2027	2,931
2028	0
Thereafter	0
Total	\$31,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$152,995	\$93,880	\$44,590

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

Net Pension Liability as of 2022	\$94,930
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235
- Net Difference Between Projected and Actual Investment	9,803
- Change of Assumptions	(3,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,434)
Pension Expense/Income	27,192
Contributions	(16,168)
Total Activity in FY 2023	(1,050)
Net Pension Liability as of 2023	\$93,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1933000
 Submission Unit Name: CITY OF CHALMERS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

CITY OF CHALMERS - 1933000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1934000
 Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$479,051 Proportionate Share: 0.0000762

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$211,938	\$268,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,502	\$0
Net Difference Between Projected and Actual	61,641	0
Change of Assumptions	14,666	0
Changes in Proportion and Differences Between	41,889	83
Total	\$123,698	\$83

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,551
Total	\$113,146

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,654

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$51,081
2025	19,535
2026	44,602
2027	8,397
2028	0
Thereafter	0
Total	\$123,615

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$438,279	\$268,935	\$127,736

PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

Net Pension Liability as of 2022	\$211,938
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,738
- Net Difference Between Projected and Actual Investment	35,486
- Change of Assumptions	(4,973)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,746)
Pension Expense/Income	113,146
Contributions	(53,654)
Total Activity in FY 2023	56,997
Net Pension Liability as of 2023	\$268,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1935000
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

INVENT LEARNING HUB - 1935000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1936000
 Submission Unit Name: TOWN OF SYRACUSE

Wages: \$1,207,430 Proportionate Share: 0.0001921

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$618,466	\$677,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,871	\$0
Net Difference Between Projected and Actual	155,396	0
Change of Assumptions	36,972	0
Changes in Proportion and Differences Between	5,405	21,084
Total	\$211,644	\$21,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154,678
Total	\$292,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,232

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$61,100
2025	7,342
2026	100,952
2027	21,166
2028	0
Thereafter	0
Total	\$190,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,104,900	\$677,985	\$322,022

PERF Net Pension Liability - Unaudited

TOWN OF SYRACUSE - 1936000

Net Pension Liability as of 2022	\$618,466
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,887
- Net Difference Between Projected and Actual Investment	79,071
- Change of Assumptions	(20,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(159,182)
Pension Expense/Income	292,311
Contributions	(135,232)
Total Activity in FY 2023	59,519
Net Pension Liability as of 2023	\$677,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1937000

Submission Unit Name: WASHINGTON TOWNSHIP - DECATUR COUNTY

Wages: \$31,200 Proportionate Share: 0.0000050

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	(\$1,577)	\$17,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361	\$0
Net Difference Between Projected and Actual	4,045	0
Change of Assumptions	962	0
Changes in Proportion and Differences Between	9,786	2,421
Total	\$15,154	\$2,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,749
Total	\$6,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,339
2025	3,166
2026	4,677
2027	551
2028	0
Thereafter	0
Total	\$12,733

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,758	\$17,647	\$8,382

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - DECATUR COUNTY - 1937000

Net Pension Liability as of 2022	(\$1,577)
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	389
- Net Difference Between Projected and Actual Investment	4,240
- Change of Assumptions	1,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,633
Pension Expense/Income	6,331
Contributions	(1,478)
Total Activity in FY 2023	19,224
Net Pension Liability as of 2023	\$17,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1938000

Submission Unit Name: SUGAR CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$119,023 Proportionate Share: 0.0000189

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$59,607	\$66,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,365	\$0
Net Difference Between Projected and Actual	15,289	0
Change of Assumptions	3,638	0
Changes in Proportion and Differences Between	550	278
Total	\$20,842	\$278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,321
Total	\$27,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,331

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,131
2025	1,243
2026	10,107
2027	2,083
2028	0
Thereafter	0
Total	\$20,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,707	\$66,704	\$31,683

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP - HANCOCK COUNTY - 1938000

Net Pension Liability as of 2022	\$59,607
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	307
- Net Difference Between Projected and Actual Investment	7,933
- Change of Assumptions	(1,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,788)
Pension Expense/Income	27,862
Contributions	(13,331)
Total Activity in FY 2023	7,097
Net Pension Liability as of 2023	\$66,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1939000
 Submission Unit Name: TOWN OF BEVERLY SHORES

Wages: \$151,040 Proportionate Share: 0.0000240

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$70,015	\$84,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,733	\$0
Net Difference Between Projected and Actual	19,414	0
Change of Assumptions	4,619	0
Changes in Proportion and Differences Between	8,851	29
Total	\$34,617	\$29

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,041
Total	\$35,236

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,917

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,482
2025	4,855
2026	13,608
2027	2,643
2028	0
Thereafter	0
Total	\$34,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,041	\$84,704	\$40,232

PERF Net Pension Liability - Unaudited

TOWN OF BEVERLY SHORES - 1939000

Net Pension Liability as of 2022	\$70,015
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	489
- Net Difference Between Projected and Actual Investment	10,773
- Change of Assumptions	(1,869)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,023)
Pension Expense/Income	35,236
Contributions	(16,917)
Total Activity in FY 2023	14,689
Net Pension Liability as of 2023	\$84,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1940000
 Submission Unit Name: TOWN OF CLAY CITY

Wages: \$177,579 Proportionate Share: 0.0000282

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$58,031	\$99,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,036	\$0
Net Difference Between Projected and Actual	22,812	0
Change of Assumptions	5,427	0
Changes in Proportion and Differences Between	24,104	73
Total	\$54,379	\$73

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,777
Total	\$41,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,889

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,979
2025	8,925
2026	19,295
2027	3,107
2028	0
Thereafter	0
Total	\$54,306

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,198	\$99,527	\$47,272

PERF Net Pension Liability - Unaudited

TOWN OF CLAY CITY - 1940000

Net Pension Liability as of 2022	\$58,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,006
- Net Difference Between Projected and Actual Investment	15,650
- Change of Assumptions	50
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,698
Pension Expense/Income	41,981
Contributions	(19,889)
Total Activity in FY 2023	41,496
Net Pension Liability as of 2023	\$99,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1941000
 Submission Unit Name: NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

Wages: \$162,423 Proportionate Share: 0.0000258

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$72,223	\$91,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,863	\$0
Net Difference Between Projected and Actual	20,870	0
Change of Assumptions	4,966	0
Changes in Proportion and Differences Between	23,547	1,718
Total	\$51,246	\$1,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,974
Total	\$38,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,191

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,718
2025	4,926
2026	15,041
2027	2,843
2028	0
Thereafter	0
Total	\$49,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,394	\$91,057	\$43,249

PERF Net Pension Liability - Unaudited

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY - 1941000

Net Pension Liability as of 2022	\$72,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	581
- Net Difference Between Projected and Actual Investment	11,957
- Change of Assumptions	(1,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,246)
Pension Expense/Income	38,459
Contributions	(18,191)
Total Activity in FY 2023	18,834
Net Pension Liability as of 2023	\$91,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1942000
 Submission Unit Name: CRAWFORD COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	363	674
Total	\$363	\$674

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$53)
2025	(258)
2026	0
2027	0
2028	0
Thereafter	0
Total	(\$311)

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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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)
Pension Expense/Income	8
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1943000

Submission Unit Name: KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION

Wages: (\$4,792) Proportionate Share: (0.0000008)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	(\$2,823)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$58)	\$0
Net Difference Between Projected and Actual	(647)	0
Change of Assumptions	(154)	0
Changes in Proportion and Differences Between	394	1,403
Total	(\$465)	\$1,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$573)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(382)
Total	(\$955)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$681)
2025	(430)
2026	(669)
2027	(88)
2028	0
Thereafter	0
Total	(\$1,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$4,601)	(\$2,823)	(\$1,341)

PERF Net Pension Liability - Unaudited

LAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION - 19

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58)
- Net Difference Between Projected and Actual Investment	(647)
- Change of Assumptions	(154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,009)
Pension Expense/Income	(955)
Contributions	0
Total Activity in FY 2023	(2,823)
Net Pension Liability as of 2023	(\$2,823)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1944000

Submission Unit Name: TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Wages: (\$98,589) Proportionate Share: (0.0000157)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$286,368	(\$55,411)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$1,134)	\$0
Net Difference Between Projected and Actual	(12,700)	0
Change of Assumptions	(3,022)	0
Changes in Proportion and Differences Between	54,510	187,232
Total	\$37,654	\$187,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,248)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,182)
Total	(\$13,430)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$11,042)

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$38,314)
2025	(55,317)
2026	(54,217)
2027	(1,730)
2028	0
Thereafter	0
Total	(\$149,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$90,302)	(\$55,411)	(\$26,318)

PERF Net Pension Liability - Unaudited
TRI-TOWNSHIP FIRE PROTECTION DISTRICT - 1944000

Net Pension Liability as of 2022	\$286,368
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,220)
- Net Difference Between Projected and Actual Investment	(48,041)
- Change of Assumptions	(29,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(255,573)
Pension Expense/Income	(13,430)
Contributions	11,042
Total Activity in FY 2023	(341,779)
Net Pension Liability as of 2023	(\$55,411)

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1945000
 Submission Unit Name: INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION

Wages: \$733,080 Proportionate Share: 0.0001166

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$371,206	\$411,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,420	\$0
Net Difference Between Projected and Actual	94,322	0
Change of Assumptions	22,441	0
Changes in Proportion and Differences Between	14,808	2,126
Total	\$139,991	\$2,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,545
Total	\$168,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,105

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,600
2025	8,569
2026	61,848
2027	12,848
2028	0
Thereafter	0
Total	\$137,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$670,647	\$411,520	\$195,459

PERF Net Pension Liability - Unaudited

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION - 1945000

Net Pension Liability as of 2022	\$371,206
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,827
- Net Difference Between Projected and Actual Investment	48,511
- Change of Assumptions	(11,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,048)
Pension Expense/Income	168,085
Contributions	(82,105)
Total Activity in FY 2023	40,314
Net Pension Liability as of 2023	\$411,520

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1946000
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$229,590 Proportionate Share: 0.0000365

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,477	\$128,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,636	\$0
Net Difference Between Projected and Actual	29,526	0
Change of Assumptions	7,025	0
Changes in Proportion and Differences Between	45,617	11,197
Total	\$84,804	\$11,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,697
Total	\$57,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,714

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,893
2025	5,319
2026	24,373
2027	4,022
2028	0
Thereafter	0
Total	\$73,607

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$209,937	\$128,821	\$61,186

PERF Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 1946000

Net Pension Liability as of 2022	\$79,477
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,224
- Net Difference Between Projected and Actual Investment	19,718
- Change of Assumptions	(340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,392)
Pension Expense/Income	57,848
Contributions	(25,714)
Total Activity in FY 2023	49,344
Net Pension Liability as of 2023	\$128,821

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1947000
 Submission Unit Name: MIAMI COUNTY SOLID WASTE DISTRICT

Wages: \$90,728 Proportionate Share: 0.0000144

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$47,623	\$50,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,040	\$0
Net Difference Between Projected and Actual	11,649	0
Change of Assumptions	2,771	0
Changes in Proportion and Differences Between	12,685	1,253
Total	\$28,145	\$1,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,595
Total	\$22,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,162

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,994
2025	1,910
2026	7,401
2027	1,587
2028	0
Thereafter	0
Total	\$26,892

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,824	\$50,822	\$24,139

PERF Net Pension Liability - Unaudited
MIAMI COUNTY SOLID WASTE DISTRICT - 1947000

Net Pension Liability as of 2022	\$47,623
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	194
- Net Difference Between Projected and Actual Investment	5,772
- Change of Assumptions	(1,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,875)
Pension Expense/Income	22,912
Contributions	(10,162)
Total Activity in FY 2023	3,199
Net Pension Liability as of 2023	\$50,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1948000
 Submission Unit Name: TOWN OF ROSEDALE

Wages: \$1,561 Proportionate Share: 0.0000002

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14	\$0
Net Difference Between Projected and Actual	162	0
Change of Assumptions	38	0
Changes in Proportion and Differences Between	351	64
Total	\$565	\$64

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109
Total	\$252

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$184
2025	121
2026	175
2027	21
2028	0
Thereafter	0
Total	\$501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,150	\$706	\$335

PERF Net Pension Liability - Unaudited

TOWN OF ROSEDALE - 1948000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14
- Net Difference Between Projected and Actual Investment	162
- Change of Assumptions	38
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	287
Pension Expense/Income	252
Contributions	(47)
Total Activity in FY 2023	706
Net Pension Liability as of 2023	\$706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1949000
 Submission Unit Name: BAUGO TOWNSHIP

Wages: \$711,489 Proportionate Share: 0.0001132

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$408,421	\$399,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,174	\$0
Net Difference Between Projected and Actual	91,571	0
Change of Assumptions	21,787	0
Changes in Proportion and Differences Between	105,714	43,150
Total	\$227,246	\$43,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	106,994
Total	\$188,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,689

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$126,893
2025	(8,759)
2026	53,491
2027	12,471
2028	0
Thereafter	0
Total	\$184,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$651,092	\$399,521	\$189,760

PERF Net Pension Liability - Unaudited

BAUGO TOWNSHIP - 1949000

Net Pension Liability as of 2022	\$408,421
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	920
- Net Difference Between Projected and Actual Investment	41,167
- Change of Assumptions	(16,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(143,338)
Pension Expense/Income	188,098
Contributions	(79,689)
Total Activity in FY 2023	(8,900)
Net Pension Liability as of 2023	\$399,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1950000
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC

Wages: \$434,040 Proportionate Share: 0.0000690

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$125,523	\$243,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,982	\$0
Net Difference Between Projected and Actual	55,816	0
Change of Assumptions	13,280	0
Changes in Proportion and Differences Between	82,007	666
Total	\$156,085	\$666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,368
Total	\$103,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,613

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,039
2025	24,329
2026	49,450
2027	7,601
2028	0
Thereafter	0
Total	\$155,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$396,867	\$243,524	\$115,666

PERF Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC - 1950000

Net Pension Liability as of 2022	\$125,523
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,752
- Net Difference Between Projected and Actual Investment	40,325
- Change of Assumptions	1,649
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,084
Pension Expense/Income	103,804
Contributions	(48,613)
Total Activity in FY 2023	118,001
Net Pension Liability as of 2023	\$243,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1951000
 Submission Unit Name: KINGMAN-MILLCREEK PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

KINGMAN-MILLCREEK PUBLIC LIBRARY - 1951000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1952000

Submission Unit Name: BORDON-HENRYVILLE SCHOOL CORPORATION

Wages: \$1,952,725 Proportionate Share: 0.0003106

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,024,995	\$1,096,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,428	\$0
Net Difference Between Projected and Actual	251,255	0
Change of Assumptions	59,779	0
Changes in Proportion and Differences Between	279,192	69,202
Total	\$612,654	\$69,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	239,464
Total	\$461,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,228

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$318,729
2025	38,600
2026	151,900
2027	34,223
2028	0
Thereafter	0
Total	\$543,452

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,786,476	\$1,096,211	\$520,666

PERF Net Pension Liability - Unaudited
BORDON-HENRYVILLE SCHOOL CORPORATION - 1952000

Net Pension Liability as of 2022	\$1,024,995
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,223
- Net Difference Between Projected and Actual Investment	124,760
- Change of Assumptions	(35,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(310,338)
Pension Expense/Income	461,998
Contributions	(174,228)
Total Activity in FY 2023	71,216
Net Pension Liability as of 2023	\$1,096,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1953000
 Submission Unit Name: SILVER CREEK SCHOOL CORPORATION

Wages: \$3,106,636 Proportionate Share: 0.0004941

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,569,031	\$1,743,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,678	\$0
Net Difference Between Projected and Actual	399,694	0
Change of Assumptions	95,095	0
Changes in Proportion and Differences Between	375,932	88,664
Total	\$906,399	\$88,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$354,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	406,588
Total	\$760,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,988

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$511,459
2025	(1,199)
2026	253,034
2027	54,441
2028	0
Thereafter	0
Total	\$817,735

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,841,912	\$1,743,844	\$828,272

PERF Net Pension Liability - Unaudited
SILVER CREEK SCHOOL CORPORATION - 1953000

Net Pension Liability as of 2022	\$1,569,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,811
- Net Difference Between Projected and Actual Investment	206,059
- Change of Assumptions	(50,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(455,368)
Pension Expense/Income	760,593
Contributions	(293,988)
Total Activity in FY 2023	174,813
Net Pension Liability as of 2023	\$1,743,844

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1954000

Submission Unit Name: NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY

Wages: \$1,029,493 Proportionate Share: 0.0001638

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$476,229	\$578,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,828	\$0
Net Difference Between Projected and Actual	132,503	0
Change of Assumptions	31,525	0
Changes in Proportion and Differences Between	219,312	151,326
Total	\$395,168	\$151,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	150,246
Total	\$267,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,303

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$171,767
2025	(39,026)
2026	93,052
2027	18,049
2028	0
Thereafter	0
Total	\$243,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$942,127	\$578,105	\$274,582

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY - 1954000

Net Pension Liability as of 2022	\$476,229
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,370
- Net Difference Between Projected and Actual Investment	73,731
- Change of Assumptions	(12,603)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,922)
Pension Expense/Income	267,603
Contributions	(115,303)
Total Activity in FY 2023	101,876
Net Pension Liability as of 2023	\$578,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1955000

Submission Unit Name: MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT

Wages: \$210,602 Proportionate Share: 0.0000335

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$101,553	\$118,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,419	\$0
Net Difference Between Projected and Actual	27,099	0
Change of Assumptions	6,447	0
Changes in Proportion and Differences Between	30,751	1,256
Total	\$66,716	\$1,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,726
Total	\$50,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,587

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$35,737
2025	7,567
2026	18,466
2027	3,690
2028	0
Thereafter	0
Total	\$65,460

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,682	\$118,233	\$56,157

PERF Net Pension Liability - Unaudited

MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT - 1955000

Net Pension Liability as of 2022	\$101,553
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	615
- Net Difference Between Projected and Actual Investment	14,566
- Change of Assumptions	(2,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,679)
Pension Expense/Income	50,728
Contributions	(23,587)
Total Activity in FY 2023	16,680
Net Pension Liability as of 2023	\$118,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1956000
 Submission Unit Name: NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY

Wages: \$385,943 Proportionate Share: 0.0000614

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$174,407	\$216,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,434	\$0
Net Difference Between Projected and Actual	49,668	0
Change of Assumptions	11,817	0
Changes in Proportion and Differences Between	53,381	3,635
Total	\$119,300	\$3,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,925
Total	\$92,916

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,226

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$64,163
2025	9,296
2026	35,441
2027	6,765
2028	0
Thereafter	0
Total	\$115,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,154	\$216,701	\$102,926

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY - 1956000

Net Pension Liability as of 2022	\$174,407
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,336
- Net Difference Between Projected and Actual Investment	28,144
- Change of Assumptions	(4,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,532)
Pension Expense/Income	92,916
Contributions	(43,226)
Total Activity in FY 2023	42,294
Net Pension Liability as of 2023	\$216,701

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1957000
 Submission Unit Name: LAFAYETTE HOUSING AUTHORITY

Wages: \$544,889 Proportionate Share: 0.0000867

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$302,768	\$305,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,261	\$0
Net Difference Between Projected and Actual	70,134	0
Change of Assumptions	16,686	0
Changes in Proportion and Differences Between	78,203	22,012
Total	\$171,284	\$22,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,749
Total	\$132,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,026

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$91,073
2025	6,310
2026	42,336
2027	9,553
2028	0
Thereafter	0
Total	\$149,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$498,672	\$305,993	\$145,337

PERF Net Pension Liability - Unaudited

LAFAYETTE HOUSING AUTHORITY - 1957000

Net Pension Liability as of 2022	\$302,768
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	883
- Net Difference Between Projected and Actual Investment	32,769
- Change of Assumptions	(11,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90,898)
Pension Expense/Income	132,866
Contributions	(61,026)
Total Activity in FY 2023	3,225
Net Pension Liability as of 2023	\$305,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1958000
 Submission Unit Name: BATTLE GROUND CONSERVANCY DISTRICT

Wages: \$79,889 Proportionate Share: 0.0000127

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$41,946	\$44,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$917	\$0
Net Difference Between Projected and Actual	10,273	0
Change of Assumptions	2,444	0
Changes in Proportion and Differences Between	10,508	1,949
Total	\$24,142	\$1,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,256
Total	\$19,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,948

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,245
2025	1,021
2026	6,529
2027	1,398
2028	0
Thereafter	0
Total	\$22,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,047	\$44,823	\$21,289

PERF Net Pension Liability - Unaudited
BATTLE GROUND CONSERVANCY DISTRICT - 1958000

Net Pension Liability as of 2022	\$41,946
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172
- Net Difference Between Projected and Actual Investment	5,096
- Change of Assumptions	(1,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,356)
Pension Expense/Income	19,355
Contributions	(8,948)
Total Activity in FY 2023	2,877
Net Pension Liability as of 2023	\$44,823

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1959000
 Submission Unit Name: OTWELL MILLER ACADEMY

Wages: \$41,439 Proportionate Share: 0.0000066

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,446	\$23,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477	\$0
Net Difference Between Projected and Actual	5,339	0
Change of Assumptions	1,270	0
Changes in Proportion and Differences Between	5,563	1,661
Total	\$12,649	\$1,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,372
Total	\$10,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,641

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,789
2025	30
2026	3,442
2027	727
2028	0
Thereafter	0
Total	\$10,988

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,961	\$23,294	\$11,064

PERF Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY - 1959000

Net Pension Liability as of 2022	\$21,446
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97
- Net Difference Between Projected and Actual Investment	2,692
- Change of Assumptions	(717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,684)
Pension Expense/Income	10,101
Contributions	(4,641)
Total Activity in FY 2023	1,848
Net Pension Liability as of 2023	\$23,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1960000

Submission Unit Name: WASHINGTON TOWNSHIP- NOBLE COUNTY

Wages: \$8,375 Proportionate Share: 0.0000013

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,469	\$4,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94	\$0
Net Difference Between Projected and Actual	1,052	0
Change of Assumptions	250	0
Changes in Proportion and Differences Between	1,282	232
Total	\$2,678	\$232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,015
Total	\$1,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$938

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,335
2025	181
2026	787
2027	143
2028	0
Thereafter	0
Total	\$2,446

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,477	\$4,588	\$2,179

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP- NOBLE COUNTY - 1960000

Net Pension Liability as of 2022	\$3,469
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	624
- Change of Assumptions	(72)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(473)
Pension Expense/Income	1,946
Contributions	(938)
Total Activity in FY 2023	1,119
Net Pension Liability as of 2023	\$4,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1961000
 Submission Unit Name: TOWN OF SHADELAND

Wages: \$45,269 Proportionate Share: 0.0000072

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,915	\$25,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$520	\$0
Net Difference Between Projected and Actual	5,824	0
Change of Assumptions	1,386	0
Changes in Proportion and Differences Between	7,374	1,850
Total	\$15,104	\$1,850

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,340
Total	\$10,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,070

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,369
2025	1,542
2026	3,550
2027	793
2028	0
Thereafter	0
Total	\$13,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,412	\$25,411	\$12,070

PERF Net Pension Liability - Unaudited

TOWN OF SHADELAND - 1961000

Net Pension Liability as of 2022	\$24,915
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78
- Net Difference Between Projected and Actual Investment	2,749
- Change of Assumptions	(923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,837)
Pension Expense/Income	10,499
Contributions	(5,070)
Total Activity in FY 2023	496
Net Pension Liability as of 2023	\$25,411

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1962000
 Submission Unit Name: TOWN OF INGALLS

Wages: \$699,886 Proportionate Share: 0.0001113

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$303,399	\$392,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,037	\$0
Net Difference Between Projected and Actual	90,034	0
Change of Assumptions	21,421	0
Changes in Proportion and Differences Between	147,261	0
Total	\$266,753	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,743
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,367
Total	\$159,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,387

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$120,983
2025	67,517
2026	65,990
2027	12,263
2028	0
Thereafter	0
Total	\$266,753

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$640,163	\$392,815	\$186,575

PERF Net Pension Liability - Unaudited

TOWN OF INGALLS - 1962000

Net Pension Liability as of 2022	\$303,399
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,649
- Net Difference Between Projected and Actual Investment	52,591
- Change of Assumptions	(6,693)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,854)
Pension Expense/Income	159,110
Contributions	(78,387)
Total Activity in FY 2023	89,416
Net Pension Liability as of 2023	\$392,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1963000
 Submission Unit Name: VERNON TOWNSHIP

Wages: \$339,707 Proportionate Share: 0.0000540

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$175,038	\$190,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,899	\$0
Net Difference Between Projected and Actual	43,682	0
Change of Assumptions	10,393	0
Changes in Proportion and Differences Between	69,017	6,622
Total	\$126,991	\$6,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,378
Total	\$75,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,047

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$56,569
2025	29,630
2026	28,220
2027	5,950
2028	0
Thereafter	0
Total	\$120,369

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,591	\$190,584	\$90,521

PERF Net Pension Liability - Unaudited

VERNON TOWNSHIP - 1963000

Net Pension Liability as of 2022	\$175,038
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	791
- Net Difference Between Projected and Actual Investment	22,080
- Change of Assumptions	(5,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,519)
Pension Expense/Income	75,067
Contributions	(38,047)
Total Activity in FY 2023	15,546
Net Pension Liability as of 2023	\$190,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1964000
 Submission Unit Name: TOWN OF FARMERSBURG

Wages: \$88,201 Proportionate Share: 0.0000140

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,161	\$49,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,011	\$0
Net Difference Between Projected and Actual	11,325	0
Change of Assumptions	2,694	0
Changes in Proportion and Differences Between	31,015	21,270
Total	\$46,045	\$21,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,484
Total	\$19,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,878

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,719
2025	5,804
2026	2,710
2027	1,542
2028	0
Thereafter	0
Total	\$24,775

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,524	\$49,411	\$23,469

PERF Net Pension Liability - Unaudited

TOWN OF FARMERSBURG - 1964000

Net Pension Liability as of 2022	\$79,161
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(395)
- Net Difference Between Projected and Actual Investment	1,556
- Change of Assumptions	(4,641)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,907)
Pension Expense/Income	19,515
Contributions	(9,878)
Total Activity in FY 2023	(29,750)
Net Pension Liability as of 2023	\$49,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1965000
 Submission Unit Name: THE ADAMS COUNTY REGIONAL SEWER DISTRICT

Wages: \$126,878 Proportionate Share: 0.0000202

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,761	\$71,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,459	\$0
Net Difference Between Projected and Actual	16,340	0
Change of Assumptions	3,888	0
Changes in Proportion and Differences Between	33,989	1,130
Total	\$55,676	\$1,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,867
Total	\$28,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,719

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,421
2025	13,933
2026	16,966
2027	2,226
2028	0
Thereafter	0
Total	\$54,546

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,184	\$71,293	\$33,862

PERF Net Pension Liability - Unaudited

THE ADAMS COUNTY REGIONAL SEWER DISTRICT - 1965000

Net Pension Liability as of 2022	\$21,761
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,073
- Net Difference Between Projected and Actual Investment	13,654
- Change of Assumptions	1,872
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,312
Pension Expense/Income	28,340
Contributions	(16,719)
Total Activity in FY 2023	49,532
Net Pension Liability as of 2023	\$71,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1967000
 Submission Unit Name: GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$981,698 Proportionate Share: 0.0001561

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$334,306	\$550,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,272	\$0
Net Difference Between Projected and Actual	126,274	0
Change of Assumptions	30,043	0
Changes in Proportion and Differences Between	220,739	17,378
Total	\$388,328	\$17,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99,295
Total	\$211,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,950

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,661
2025	91,089
2026	105,001
2027	17,199
2028	0
Thereafter	0
Total	\$370,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$897,839	\$550,929	\$261,674

PERF Net Pension Liability - Unaudited

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT - 1967000

Net Pension Liability as of 2022	\$334,306
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,334
- Net Difference Between Projected and Actual Investment	85,017
- Change of Assumptions	(934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,021
Pension Expense/Income	211,135
Contributions	(109,950)
Total Activity in FY 2023	216,623
Net Pension Liability as of 2023	\$550,929

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1968000
 Submission Unit Name: MONTEZUMA PUBLIC LIBRARY

Wages: \$34,979 Proportionate Share: 0.0000056

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,608	\$19,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$404	\$0
Net Difference Between Projected and Actual	4,530	0
Change of Assumptions	1,078	0
Changes in Proportion and Differences Between	7,314	1,215
Total	\$13,326	\$1,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,613
Total	\$7,625

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,918

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,708
2025	2,927
2026	2,859
2027	617
2028	0
Thereafter	0
Total	\$12,111

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,209	\$19,764	\$9,387

PERF Net Pension Liability - Unaudited

MONTEZUMA PUBLIC LIBRARY - 1968000

Net Pension Liability as of 2022	\$18,608
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74
- Net Difference Between Projected and Actual Investment	2,234
- Change of Assumptions	(646)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,213)
Pension Expense/Income	7,625
Contributions	(3,918)
Total Activity in FY 2023	1,156
Net Pension Liability as of 2023	\$19,764

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1969000
 Submission Unit Name: TOWN OF SHERIDAN

Wages: \$738,883 Proportionate Share: 0.0001175

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$408,737	\$414,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,485	\$0
Net Difference Between Projected and Actual	95,050	0
Change of Assumptions	22,614	0
Changes in Proportion and Differences Between	160,968	39,493
Total	\$287,117	\$39,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	74,010
Total	\$158,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,755

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$117,945
2025	59,133
2026	57,599
2027	12,947
2028	0
Thereafter	0
Total	\$247,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$675,824	\$414,697	\$196,968

PERF Net Pension Liability - Unaudited

TOWN OF SHERIDAN - 1969000

Net Pension Liability as of 2022	\$408,737
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,225
- Net Difference Between Projected and Actual Investment	44,608
- Change of Assumptions	(15,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,053)
Pension Expense/Income	158,195
Contributions	(82,755)
Total Activity in FY 2023	5,960
Net Pension Liability as of 2023	\$414,697

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1970000
 Submission Unit Name: THE PATH SCHOOL

Wages: \$932,793 Proportionate Share: 0.0001484

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$512,813	\$523,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,716	\$0
Net Difference Between Projected and Actual	120,046	0
Change of Assumptions	28,561	0
Changes in Proportion and Differences Between	201,941	53,443
Total	\$361,264	\$53,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	90,253
Total	\$196,576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,472

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$145,741
2025	72,519
2026	73,209
2027	16,352
2028	0
Thereafter	0
Total	\$307,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$853,551	\$523,753	\$248,766

PERF Net Pension Liability - Unaudited

THE PATH SCHOOL - 1970000

Net Pension Liability as of 2022	\$512,813
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,608
- Net Difference Between Projected and Actual Investment	56,759
- Change of Assumptions	(18,957)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,574)
Pension Expense/Income	196,576
Contributions	(104,472)
Total Activity in FY 2023	10,940
Net Pension Liability as of 2023	\$523,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1971000
 Submission Unit Name: MOUNT VERNON HOUSING AUTHORITY

Wages: (\$2,781) Proportionate Share: (0.0000004)

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	(\$1,412)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$29)	\$0
Net Difference Between Projected and Actual	(324)	0
Change of Assumptions	(77)	0
Changes in Proportion and Differences Between	261	743
Total	(\$169)	\$743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$287)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189)
Total	(\$476)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$340)
2025	(207)
2026	(321)
2027	(44)
2028	0
Thereafter	0
Total	(\$912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$2,301)	(\$1,412)	(\$671)

PERF Net Pension Liability - Unaudited
MOUNT VERNON HOUSING AUTHORITY - 1971000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29)
- Net Difference Between Projected and Actual Investment	(324)
- Change of Assumptions	(77)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(417)
Pension Expense/Income	(476)
Contributions	(89)
Total Activity in FY 2023	(1,412)
Net Pension Liability as of 2023	(\$1,412)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1972000
 Submission Unit Name: GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE

Wages: \$33,509 Proportionate Share: 0.0000053

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$19,238	\$18,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383	\$0
Net Difference Between Projected and Actual	4,287	0
Change of Assumptions	1,020	0
Changes in Proportion and Differences Between	7,467	4,835
Total	\$13,157	\$4,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,221
Total	\$6,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$722

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,203
2025	1,582
2026	1,952
2027	585
2028	0
Thereafter	0
Total	\$8,322

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,484	\$18,705	\$8,885

PERF Net Pension Liability - Unaudited

GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE - 1972000

Net Pension Liability as of 2022	\$19,238
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41
- Net Difference Between Projected and Actual Investment	1,913
- Change of Assumptions	(763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,020)
Pension Expense/Income	6,018
Contributions	(722)
Total Activity in FY 2023	(533)
Net Pension Liability as of 2023	\$18,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1973000
 Submission Unit Name: BERNE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	1,443	0
Total	\$1,443	\$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	544
Total	\$544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,987

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$544
2025	544
2026	355
2027	0
2028	0
Thereafter	0
Total	\$1,443

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

PERF Net Pension Liability - Unaudited

BERNE PUBLIC LIBRARY - 1973000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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	1,443
Pension Expense/Income	544
Contributions	(1,987)
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1974000
 Submission Unit Name: JACKSON TOWNSHIP FAYETTE COUNTY

Wages: \$4,074 Proportionate Share: 0.0000006

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,208	\$2,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43	\$0
Net Difference Between Projected and Actual	485	0
Change of Assumptions	115	0
Changes in Proportion and Differences Between	894	352
Total	\$1,537	\$352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	342
Total	\$772

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$565
2025	272
2026	283
2027	65
2028	0
Thereafter	0
Total	\$1,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,451	\$2,118	\$1,006

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP FAYETTE COUNTY - 1974000

Net Pension Liability as of 2022	\$2,208
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3
- Net Difference Between Projected and Actual Investment	213
- Change of Assumptions	(90)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(532)
Pension Expense/Income	772
Contributions	(456)
Total Activity in FY 2023	(90)
Net Pension Liability as of 2023	\$2,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1975000
 Submission Unit Name: TOWN OF FRANCESVILLE

Wages: \$182,605 Proportionate Share: 0.0000290

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$102,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,094	\$0
Net Difference Between Projected and Actual	23,459	0
Change of Assumptions	5,581	0
Changes in Proportion and Differences Between	51,821	0
Total	\$82,955	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,628
Total	\$40,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,452

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,469
2025	21,306
2026	27,985
2027	3,195
2028	0
Thereafter	0
Total	\$82,955

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,799	\$102,351	\$48,613

PERF Net Pension Liability - Unaudited

TOWN OF FRANCESVILLE - 1975000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,094
- Net Difference Between Projected and Actual Investment	23,459
- Change of Assumptions	5,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,264
Pension Expense/Income	40,405
Contributions	(20,452)
Total Activity in FY 2023	102,351
Net Pension Liability as of 2023	\$102,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1976000
 Submission Unit Name: KIRKLIN PUBLIC LIBRARY

Wages: \$41,358 Proportionate Share: 0.0000066

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$21,761	\$23,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477	\$0
Net Difference Between Projected and Actual	5,339	0
Change of Assumptions	1,270	0
Changes in Proportion and Differences Between	8,565	2,359
Total	\$15,651	\$2,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,669
Total	\$8,398

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,632

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,137
2025	3,032
2026	3,396
2027	727
2028	0
Thereafter	0
Total	\$13,292

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,961	\$23,294	\$11,064

PERF Net Pension Liability - Unaudited

KIRKLIN PUBLIC LIBRARY - 1976000

Net Pension Liability as of 2022	\$21,761
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91
- Net Difference Between Projected and Actual Investment	2,653
- Change of Assumptions	(746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,231)
Pension Expense/Income	8,398
Contributions	(4,632)
Total Activity in FY 2023	1,533
Net Pension Liability as of 2023	\$23,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1977000
 Submission Unit Name: TOWN OF SWAYZEE

Wages: \$188,399 Proportionate Share: 0.0000300

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$105,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,166	\$0
Net Difference Between Projected and Actual	24,268	0
Change of Assumptions	5,774	0
Changes in Proportion and Differences Between	53,203	0
Total	\$85,411	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,076
Total	\$41,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,101

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,293
2025	21,871
2026	28,942
2027	3,305
2028	0
Thereafter	0
Total	\$85,411

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,551	\$105,880	\$50,290

PERF Net Pension Liability - Unaudited

TOWN OF SWAYZEE - 1977000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,166
- Net Difference Between Projected and Actual Investment	24,268
- Change of Assumptions	5,774
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,203
Pension Expense/Income	41,570
Contributions	(21,101)
Total Activity in FY 2023	105,880
Net Pension Liability as of 2023	\$105,880

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1978000
 Submission Unit Name: EAST MADISON FIRE TERRITORY

Wages: \$8,501 Proportionate Share: 0.0000014

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$4,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101	\$0
Net Difference Between Projected and Actual	1,133	0
Change of Assumptions	269	0
Changes in Proportion and Differences Between	2,456	593
Total	\$3,959	\$593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	703
Total	\$1,706

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,226
2025	787
2026	1,199
2027	154
2028	0
Thereafter	0
Total	\$3,366

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,052	\$4,941	\$2,347

PERF Net Pension Liability - Unaudited

EAST MADISON FIRE TERRITORY - 1978000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101
- Net Difference Between Projected and Actual Investment	1,133
- Change of Assumptions	269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,863
Pension Expense/Income	1,706
Contributions	(131)
Total Activity in FY 2023	4,941
Net Pension Liability as of 2023	\$4,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1979000
 Submission Unit Name: FLOYD COUNTY WASTE MANAGEMENT DISTRICT

Wages: \$54,395 Proportionate Share: 0.0000087

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$30,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$628	\$0
Net Difference Between Projected and Actual	7,038	0
Change of Assumptions	1,674	0
Changes in Proportion and Differences Between	15,263	1,045
Total	\$24,603	\$1,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,366
Total	\$11,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,452

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,618
2025	5,885
2026	8,096
2027	959
2028	0
Thereafter	0
Total	\$23,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,040	\$30,705	\$14,584

PERF Net Pension Liability - Unaudited

FLOYD COUNTY WASTE MANAGEMENT DISTRICT - 1979000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	628
- Net Difference Between Projected and Actual Investment	7,038
- Change of Assumptions	1,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,218
Pension Expense/Income	11,599
Contributions	(4,452)
Total Activity in FY 2023	30,705
Net Pension Liability as of 2023	\$30,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1980000
 Submission Unit Name: TOWN OF REYNOLDS

Wages: \$55,536 Proportionate Share: 0.0000088

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$31,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$635	\$0
Net Difference Between Projected and Actual	7,119	0
Change of Assumptions	1,694	0
Changes in Proportion and Differences Between	15,439	2,241
Total	\$24,887	\$2,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,978
Total	\$11,283

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,871

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,270
2025	5,506
2026	7,899
2027	971
2028	0
Thereafter	0
Total	\$22,646

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,615	\$31,058	\$14,752

PERF Net Pension Liability - Unaudited

TOWN OF REYNOLDS - 1980000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	635
- Net Difference Between Projected and Actual Investment	7,119
- Change of Assumptions	1,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,198
Pension Expense/Income	11,283
Contributions	(2,871)
Total Activity in FY 2023	31,058
Net Pension Liability as of 2023	\$31,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1981000
 Submission Unit Name: JEFFERSON TOWNSHIP - WAYNE COUNTY

Wages: \$25,000 Proportionate Share: 0.0000040

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$14,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual	3,236	0
Change of Assumptions	770	0
Changes in Proportion and Differences Between	7,017	950
Total	\$11,312	\$950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,289
Total	\$5,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,400

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,786
2025	2,529
2026	3,606
2027	441
2028	0
Thereafter	0
Total	\$10,362

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,007	\$14,117	\$6,705

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP - WAYNE COUNTY - 1981000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	289
- Net Difference Between Projected and Actual Investment	3,236
- Change of Assumptions	770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,067
Pension Expense/Income	5,155
Contributions	(1,400)
Total Activity in FY 2023	14,117
Net Pension Liability as of 2023	\$14,117

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 1982000
 Submission Unit Name: TOWN OF SHIPSHEWANA

Wages: \$1,012,156 Proportionate Share: 0.0001610

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$568,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,626	\$0
Net Difference Between Projected and Actual	130,238	0
Change of Assumptions	30,986	0
Changes in Proportion and Differences Between	282,450	37,995
Total	\$455,300	\$37,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,248
Total	\$207,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,681

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$152,447
2025	101,879
2026	145,239
2027	17,740
2028	0
Thereafter	0
Total	\$417,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$926,023	\$568,223	\$269,888

PERF Net Pension Liability - Unaudited

TOWN OF SHIPSHEWANA - 1982000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,626
- Net Difference Between Projected and Actual Investment	130,238
- Change of Assumptions	30,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	244,455
Pension Expense/Income	207,599
Contributions	(56,681)
Total Activity in FY 2023	568,223
Net Pension Liability as of 2023	\$568,223

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1984000
 Submission Unit Name: SALEM TOWNSHIP DELAWARE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
SALEM TOWNSHIP DELAWARE COUNTY - 1984000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1985000
 Submission Unit Name: NEWTON COUNTY PUBLIC LIBRARY

Wages: \$52,816 Proportionate Share: 0.0000084

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$29,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$607	\$0
Net Difference Between Projected and Actual	6,795	0
Change of Assumptions	1,617	0
Changes in Proportion and Differences Between	14,901	0
Total	\$23,920	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,018
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,623
Total	\$11,641

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,915

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,764
2025	6,125
2026	8,104
2027	927
2028	0
Thereafter	0
Total	\$23,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,314	\$29,646	\$14,081

PERF Net Pension Liability - Unaudited

NEWTON COUNTY PUBLIC LIBRARY - 1985000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	607
- Net Difference Between Projected and Actual Investment	6,795
- Change of Assumptions	1,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,901
Pension Expense/Income	11,641
Contributions	(5,915)
Total Activity in FY 2023	29,646
Net Pension Liability as of 2023	\$29,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1986000
 Submission Unit Name: SPRINGVILLE COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
SPRINGVILLE COMMUNITY ACADEMY - 1986000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1987000
 Submission Unit Name: HOUSING AUTHORITY OF CITY OF HAMMOND

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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
HOUSING AUTHORITY OF CITY OF HAMMOND - 1987000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1988000
 Submission Unit Name: JASPER COUNTY EMS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

JASPER COUNTY EMS - 1988000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 1989000
 Submission Unit Name: LAKELAND REGIONAL SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

LAKELAND REGIONAL SEWER DISTRICT - 1989000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8003000

Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$748,269 Proportionate Share: 0.0001190

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$355,437	\$419,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,593	\$0
Net Difference Between Projected and Actual	96,263	0
Change of Assumptions	22,903	0
Changes in Proportion and Differences Between	16,128	15,508
Total	\$143,887	\$15,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	761
Total	\$86,020

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,602

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$43,117
2025	5,867
2026	66,283
2027	13,112
2028	0
Thereafter	0
Total	\$128,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$684,451	\$419,991	\$199,483

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of 2022	\$355,437
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,280
- Net Difference Between Projected and Actual Investment	52,398
- Change of Assumptions	(10,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,490
Pension Expense/Income	86,020
Contributions	(83,602)
Total Activity in FY 2023	64,554
Net Pension Liability as of 2023	\$419,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8004000
 Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$10,793,631 Proportionate Share: 0.0017168

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,425,457	\$6,059,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,968	\$0
Net Difference Between Projected and Actual	1,388,776	0
Change of Assumptions	330,418	0
Changes in Proportion and Differences Between	1,025,893	2,125
Total	\$2,869,055	\$2,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,230,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	506,582
Total	\$1,736,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,208,884

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,136,380
2025	488,800
2026	1,052,588
2027	189,162
2028	0
Thereafter	0
Total	\$2,866,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,874,507	\$6,059,161	\$2,877,913

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of 2022	\$4,425,457
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,370
- Net Difference Between Projected and Actual Investment	842,628
- Change of Assumptions	(79,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	297,633
Pension Expense/Income	1,736,609
Contributions	(1,208,884)
Total Activity in FY 2023	1,633,704
Net Pension Liability as of 2023	\$6,059,161

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$284,890 Proportionate Share: 0.0000453

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$172,515	\$159,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,271	\$0
Net Difference Between Projected and Actual	36,645	0
Change of Assumptions	8,719	0
Changes in Proportion and Differences Between	19,290	16,575
Total	\$67,925	\$16,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,559)
Total	\$28,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,907

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,028
2025	1,160
2026	20,170
2027	4,992
2028	0
Thereafter	0
Total	\$51,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$260,552	\$159,879	\$75,937

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of 2022	\$172,515
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207
- Net Difference Between Projected and Actual Investment	15,355
- Change of Assumptions	(7,266)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,922)
Pension Expense/Income	28,897
Contributions	(31,907)
Total Activity in FY 2023	(12,636)
Net Pension Liability as of 2023	\$159,879

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2023

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$447,983 Proportionate Share: 0.0000713

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$209,730	\$251,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,149	\$0
Net Difference Between Projected and Actual	57,677	0
Change of Assumptions	13,723	0
Changes in Proportion and Differences Between	12,891	521
Total	\$89,440	\$521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,984
Total	\$59,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,710

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$32,617
2025	8,716
2026	39,729
2027	7,857
2028	0
Thereafter	0
Total	\$88,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$410,096	\$251,642	\$119,522

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of 2022	\$209,730
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,424
- Net Difference Between Projected and Actual Investment	31,794
- Change of Assumptions	(5,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,047
Pension Expense/Income	59,068
Contributions	(47,710)
Total Activity in FY 2023	41,912
Net Pension Liability as of 2023	\$251,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8008000
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$8,262,753 Proportionate Share: 0.0013143

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,177,961	\$4,638,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,904	\$0
Net Difference Between Projected and Actual	1,063,181	0
Change of Assumptions	252,952	0
Changes in Proportion and Differences Between	10,997	1,206,920
Total	\$1,422,034	\$1,206,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$941,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,038,551)
Total	(\$96,901)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$901,854

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$182,883)
2025	(304,188)
2026	557,372
2027	144,813
2028	0
Thereafter	0
Total	\$215,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,559,450	\$4,638,604	\$2,203,193

PERF Net Pension Liability - Unaudited
IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of 2022	\$5,177,961
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,940
- Net Difference Between Projected and Actual Investment	424,166
- Change of Assumptions	(226,846)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	259,138
Pension Expense/Income	(96,901)
Contributions	(901,854)
Total Activity in FY 2023	(539,357)
Net Pension Liability as of 2023	\$4,638,604

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$112,856,719 Proportionate Share: 0.0179510

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$58,028,617	\$63,355,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,296,224	\$0
Net Difference Between Projected and Actual	14,521,156	0
Change of Assumptions	3,454,878	0
Changes in Proportion and Differences Between	0	6,698,832
Total	\$19,272,258	\$6,698,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,861,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,112,143)
Total	\$8,749,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,767,773

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,300,503
2025	(1,239,275)
2026	8,534,305
2027	1,977,893
2028	0
Thereafter	0
Total	\$12,573,426

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,248,645	\$63,355,075	\$30,091,690

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of 2022	\$58,028,617
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,608
- Net Difference Between Projected and Actual Investment	7,359,810
- Change of Assumptions	(1,922,149)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,358,154)
Pension Expense/Income	8,749,116
Contributions	(7,767,773)
Total Activity in FY 2023	5,326,458
Net Pension Liability as of 2023	\$63,355,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$96,007,993 Proportionate Share: 0.0152711

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$49,428,747	\$53,896,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,102,711	\$0
Net Difference Between Projected and Actual	12,353,296	0
Change of Assumptions	2,939,100	0
Changes in Proportion and Differences Between	0	5,558,711
Total	\$16,395,107	\$5,558,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,941,205
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,527,010)
Total	\$7,414,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,814,915

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,864,781
2025	(999,422)
2026	7,288,423
2027	1,682,614
2028	0
Thereafter	0
Total	\$10,836,396

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$87,834,682	\$53,896,812	\$25,599,310

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of 2022	\$49,428,747
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	224,833
- Net Difference Between Projected and Actual Investment	6,253,265
- Change of Assumptions	(1,641,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(968,264)
Pension Expense/Income	7,414,195
Contributions	(6,814,915)
Total Activity in FY 2023	4,468,065
Net Pension Liability as of 2023	\$53,896,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$15,663,241 Proportionate Share: 0.0024914

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,597,661	\$8,792,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,902	\$0
Net Difference Between Projected and Actual	2,015,376	0
Change of Assumptions	479,499	0
Changes in Proportion and Differences Between	10,203	1,017,453
Total	\$2,684,980	\$1,017,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,785,000
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(919,893)
Total	\$865,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,700,973

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$320,920
2025	(149,082)
2026	1,221,178
2027	274,511
2028	0
Thereafter	0
Total	\$1,667,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,329,769	\$8,792,983	\$4,176,393

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of 2022	\$8,597,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,203
- Net Difference Between Projected and Actual Investment	954,334
- Change of Assumptions	(317,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	366,825
Pension Expense/Income	865,107
Contributions	(1,700,973)
Total Activity in FY 2023	195,322
Net Pension Liability as of 2023	\$8,792,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$8,469,962 Proportionate Share: 0.0013472

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,381,619	\$4,754,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,280	\$0
Net Difference Between Projected and Actual	1,089,795	0
Change of Assumptions	259,284	0
Changes in Proportion and Differences Between	0	752,012
Total	\$1,446,359	\$752,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$965,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(518,763)
Total	\$446,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,875

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$106,945
2025	(172,944)
2026	611,907
2027	148,439
2028	0
Thereafter	0
Total	\$694,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,748,681	\$4,754,719	\$2,258,344

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of 2022	\$4,381,619
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,460
- Net Difference Between Projected and Actual Investment	549,057
- Change of Assumptions	(146,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,276)
Pension Expense/Income	446,458
Contributions	(442,875)
Total Activity in FY 2023	373,100
Net Pension Liability as of 2023	\$4,754,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$46,052,603 Proportionate Share: 0.0073251

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$24,886,573	\$25,852,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$528,938	\$0
Net Difference Between Projected and Actual	5,925,515	0
Change of Assumptions	1,409,800	0
Changes in Proportion and Differences Between	129,367	2,385,348
Total	\$7,993,620	\$2,385,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,248,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,003,590)
Total	\$3,244,586

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,085,053

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,307,701
2025	(165,398)
2026	3,658,869
2027	807,100
2028	0
Thereafter	0
Total	\$5,608,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,131,728	\$25,852,724	\$12,279,240

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of 2022	\$24,886,573
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,941
- Net Difference Between Projected and Actual Investment	2,854,248
- Change of Assumptions	(896,231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	761,660
Pension Expense/Income	3,244,586
Contributions	(5,085,053)
Total Activity in FY 2023	966,151
Net Pension Liability as of 2023	\$25,852,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8014000
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

VINCENNES UNIVERSITY - 8014000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8015000
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$3,775,577 Proportionate Share: 0.0006005

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,008,676	\$2,119,365

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,362	\$0
Net Difference Between Projected and Actual	485,764	0
Change of Assumptions	115,573	0
Changes in Proportion and Differences Between	106,293	85,719
Total	\$750,992	\$85,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$430,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82,914
Total	\$513,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$422,864

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$253,534
2025	40,262
2026	305,311
2027	66,166
2028	0
Thereafter	0
Total	\$665,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,453,892	\$2,119,365	\$1,006,633

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of 2022	\$2,008,676
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,687
- Net Difference Between Projected and Actual Investment	237,872
- Change of Assumptions	(70,554)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154,603)
Pension Expense/Income	513,151
Contributions	(422,864)
Total Activity in FY 2023	110,689
Net Pension Liability as of 2023	\$2,119,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8019000
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8021000
 Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$237,404 Proportionate Share: 0.0000378

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$137,507	\$133,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,730	\$0
Net Difference Between Projected and Actual	30,578	0
Change of Assumptions	7,275	0
Changes in Proportion and Differences Between	2,593	10,253
Total	\$43,176	\$10,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,297)
Total	\$25,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,589

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,153
2025	(1,097)
2026	17,701
2027	4,166
2028	0
Thereafter	0
Total	\$32,923

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$217,414	\$133,409	\$63,365

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of 2022	\$137,507
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288
- Net Difference Between Projected and Actual Investment	13,608
- Change of Assumptions	(5,467)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,723)
Pension Expense/Income	25,785
Contributions	(26,589)
Total Activity in FY 2023	(4,098)
Net Pension Liability as of 2023	\$133,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8022000
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	
2024	\$0
2025	0
2026	0
2027	0
2028	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

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
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 2023	0
Net Pension Liability as of 2023	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$296,012 Proportionate Share: 0.0000471

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$159,269	\$166,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,401	\$0
Net Difference Between Projected and Actual	38,101	0
Change of Assumptions	9,065	0
Changes in Proportion and Differences Between	7,463	6,043
Total	\$58,030	\$6,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,683)
Total	\$29,062

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,153

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$19,412
2025	3,676
2026	23,710
2027	5,189
2028	0
Thereafter	0
Total	\$51,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$270,905	\$166,232	\$78,955

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of 2022	\$159,269
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	573
- Net Difference Between Projected and Actual Investment	18,446
- Change of Assumptions	(5,693)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,272)
Pension Expense/Income	29,062
Contributions	(33,153)
Total Activity in FY 2023	6,963
Net Pension Liability as of 2023	\$166,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8024000
 Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$325,871 Proportionate Share: 0.0000518

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$198,691	\$182,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,740	\$0
Net Difference Between Projected and Actual	41,903	0
Change of Assumptions	9,970	0
Changes in Proportion and Differences Between	1,558	51,861
Total	\$57,171	\$51,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,647)
Total	\$10,466

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,498

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$7,684)
2025	(15,586)
2026	22,873
2027	5,707
2028	0
Thereafter	0
Total	\$5,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,938	\$182,820	\$86,834

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of 2022	\$198,691
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211
- Net Difference Between Projected and Actual Investment	17,382
- Change of Assumptions	(8,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,009
Pension Expense/Income	10,466
Contributions	(36,498)
Total Activity in FY 2023	(15,871)
Net Pension Liability as of 2023	\$182,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$3,235,497 Proportionate Share: 0.0005146

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,625,170	\$1,816,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,159	\$0
Net Difference Between Projected and Actual	416,277	0
Change of Assumptions	99,041	0
Changes in Proportion and Differences Between	26,684	3,606
Total	\$579,161	\$3,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$368,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,526
Total	\$386,219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,395

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$207,294
2025	37,864
2026	273,697
2027	56,700
2028	0
Thereafter	0
Total	\$575,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,959,821	\$1,816,195	\$862,636

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of 2022	\$1,625,170
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,295
- Net Difference Between Projected and Actual Investment	215,714
- Change of Assumptions	(51,550)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,258)
Pension Expense/Income	386,219
Contributions	(356,395)
Total Activity in FY 2023	191,025
Net Pension Liability as of 2023	\$1,816,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8026000
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$6,540,984 Proportionate Share: 0.0010404

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,930,856	\$3,671,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,126	\$0
Net Difference Between Projected and Actual	841,614	0
Change of Assumptions	200,237	0
Changes in Proportion and Differences Between	221,595	118,411
Total	\$1,338,572	\$118,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$745,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(97,052)
Total	\$648,358

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$697,039

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$364,123
2025	143,825
2026	597,578
2027	114,635
2028	0
Thereafter	0
Total	\$1,220,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,984,062	\$3,671,919	\$1,744,047

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of 2022	\$2,930,856
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,072
- Net Difference Between Projected and Actual Investment	479,915
- Change of Assumptions	(71,341)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	358,098
Pension Expense/Income	648,358
Contributions	(697,039)
Total Activity in FY 2023	741,063
Net Pension Liability as of 2023	\$3,671,919

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8027000
 Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$10,109,681 Proportionate Share: 0.0016080

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,002,213	\$5,675,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,112	\$0
Net Difference Between Projected and Actual	1,300,764	0
Change of Assumptions	309,478	0
Changes in Proportion and Differences Between	738,884	75,548
Total	\$2,465,238	\$75,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,152,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	235,426
Total	\$1,387,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,022,094

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$877,284
2025	349,491
2026	985,743
2027	177,172
2028	0
Thereafter	0
Total	\$2,389,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,248,723	\$5,675,169	\$2,695,529

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of 2022	\$4,002,213
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,031
- Net Difference Between Projected and Actual Investment	806,849
- Change of Assumptions	(61,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	517,043
Pension Expense/Income	1,387,501
Contributions	(1,022,094)
Total Activity in FY 2023	1,672,956
Net Pension Liability as of 2023	\$5,675,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 8028000
 Submission Unit Name: INDIANA STATE PARKS INN AUTHORITY

Wages: \$4,932,032 Proportionate Share: 0.0007845

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$2,768,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,648	\$0
Net Difference Between Projected and Actual	634,608	0
Change of Assumptions	150,986	0
Changes in Proportion and Differences Between	1,386,298	0
Total	\$2,228,540	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$562,067
Specific Liabilities of Individual Employers	\$3,774,697
Net Amortization of Deferred Amounts from Changes in	523,133
Total	\$4,859,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,319,674

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$816,464
2025	570,061
2026	755,576
2027	86,439
2028	0
Thereafter	0
Total	\$2,228,540

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,512,203	\$2,768,763	\$1,315,076

PERF Net Pension Liability - Unaudited
INDIANA STATE PARKS INN AUTHORITY - 8028000

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,648
- Net Difference Between Projected and Actual Investment	634,608
- Change of Assumptions	150,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,386,298
Pension Expense/Income	4,859,897
Contributions	(4,319,674)
Total Activity in FY 2023	2,768,763
Net Pension Liability as of 2023	\$2,768,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,652,573,812 Proportionate Share: 0.2628585

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$818,256,044	\$927,715,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,980,755	\$0
Net Difference Between Projected and Actual	212,634,907	0
Change of Assumptions	50,590,166	0
Changes in Proportion and Differences Between	12,836,657	5,825,753
Total	\$295,042,485	\$5,825,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,328,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,705,584
Total	\$197,034,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,707,806

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$103,653,782
2025	15,769,916
2026	140,830,509
2027	28,962,525
2028	0
Thereafter	0
Total	\$289,216,732

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,511,881,453	\$927,715,454	\$440,635,997

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of 2022	\$818,256,044
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,448,149
- Net Difference Between Projected and Actual Investment	111,653,436
- Change of Assumptions	(25,230,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	261,964
Pension Expense/Income	197,034,447
Contributions	(178,707,806)
Total Activity in FY 2023	109,459,410
Net Pension Liability as of 2023	\$927,715,454