

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$2,419,146 Proportionate Share: 0.0004643

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,521,876	\$1,534,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,634	\$0
Net Difference Between Projected and Actual	0	72,534
Change of Assumptions	342	166,816
Changes in Proportion and Differences Between	111,026	24
Total	\$152,002	\$239,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,345
Total	\$304,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,944

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,756)
2021	(63,976)
2022	(9,008)
2023	(5,632)
2024	0
Thereafter	0
Total	(\$87,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,464,493	\$1,534,541	\$758,890

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of 2018	\$1,521,876
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,835
- Net Difference Between Projected and Actual Investment	(117,606)
- Change of Assumptions	74,258
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,907
Pension Expense/Income	304,215
Contributions	(270,944)
Total Activity in FY 2019	12,665
Net Pension Liability as of 2019	\$1,534,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$4,854,462 Proportionate Share: 0.0009317

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,108,976	\$3,079,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,540	\$0
Net Difference Between Projected and Actual	0	145,552
Change of Assumptions	686	334,746
Changes in Proportion and Differences Between	88,918	50
Total	\$171,144	\$480,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$487,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,628
Total	\$563,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$543,700

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$78,918)
2021	(187,227)
2022	(31,759)
2023	(11,300)
2024	0
Thereafter	0
Total	(\$309,204)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,945,441	\$3,079,328	\$1,522,847

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of 2018	\$3,108,976
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,093
- Net Difference Between Projected and Actual Investment	(237,628)
- Change of Assumptions	157,722
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,125)
Pension Expense/Income	563,990
Contributions	(543,700)
Total Activity in FY 2019	(29,648)
Net Pension Liability as of 2019	\$3,079,328

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	22	0
Total	\$22	\$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	205
Total	\$205

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$22
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$22

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

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

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(205)
Pension Expense/Income	205
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 264000
 Submission Unit Name: TEACHERS PERF

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TEACHERS PERF - 264000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$51,006,615 Proportionate Share: 0.0097900

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$37,861,088	\$32,356,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$856,791	\$0
Net Difference Between Projected and Actual	0	1,529,413
Change of Assumptions	7,203	3,517,398
Changes in Proportion and Differences Between	848	5,078,958
Total	\$864,842	\$10,125,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,121,039
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,886,876)
Total	\$2,234,163

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,682,901

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,272,990)
2021	(4,238,093)
2022	(1,631,093)
2023	(118,751)
2024	0
Thereafter	0
Total	(\$9,260,927)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,965,084	\$32,356,574	\$16,001,575

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of 2018	\$37,861,088
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	364,227
- Net Difference Between Projected and Actual Investment	(2,650,710)
- Change of Assumptions	2,478,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,248,016)
Pension Expense/Income	2,234,163
Contributions	(5,682,901)
Total Activity in FY 2019	(5,504,514)
Net Pension Liability as of 2019	\$32,356,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$10,077,123 Proportionate Share: 0.0019342

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,617,444	\$6,392,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,275	\$0
Net Difference Between Projected and Actual	0	302,165
Change of Assumptions	1,423	694,929
Changes in Proportion and Differences Between	0	119,632
Total	\$170,698	\$1,116,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,011,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(164,530)
Total	\$847,228

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,107,160

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$304,935)
2021	(506,325)
2022	(111,305)
2023	(23,463)
2024	0
Thereafter	0
Total	(\$946,028)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,266,687	\$6,392,654	\$3,161,414

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of 2018	\$6,617,444
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,184
- Net Difference Between Projected and Actual Investment	(498,148)
- Change of Assumptions	353,251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,855
Pension Expense/Income	847,228
Contributions	(1,107,160)
Total Activity in FY 2019	(224,790)
Net Pension Liability as of 2019	\$6,392,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$38,136,280 Proportionate Share: 0.0073197

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$25,025,353	\$24,192,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$640,598	\$0
Net Difference Between Projected and Actual	0	1,143,498
Change of Assumptions	5,386	2,629,857
Changes in Proportion and Differences Between	49,841	229,961
Total	\$695,825	\$4,003,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,828,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(201,342)
Total	\$3,627,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,138,750

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$991,910)
2021	(1,798,513)
2022	(428,282)
2023	(88,786)
2024	0
Thereafter	0
Total	(\$3,307,491)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,852,791	\$24,192,075	\$11,963,915

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of 2018	\$25,025,353
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	315,023
- Net Difference Between Projected and Actual Investment	(1,884,651)
- Change of Assumptions	1,334,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,484)
Pension Expense/Income	3,627,511
Contributions	(4,138,750)
Total Activity in FY 2019	(833,278)
Net Pension Liability as of 2019	\$24,192,075

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Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FORT WAYNE HOUSING AUTHORITY - 414000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$17,074,996 Proportionate Share: 0.0032773

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,899,510	\$10,831,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,819	\$0
Net Difference Between Projected and Actual	0	511,986
Change of Assumptions	2,411	1,177,484
Changes in Proportion and Differences Between	68,404	662,803
Total	\$357,634	\$2,352,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,714,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(281,767)
Total	\$1,432,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,892,415

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$619,909)
2021	(979,313)
2022	(355,664)
2023	(39,753)
2024	0
Thereafter	0
Total	(\$1,994,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,395,829	\$10,831,685	\$5,356,687

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of 2018	\$11,899,510
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,009
- Net Difference Between Projected and Actual Investment	(864,403)
- Change of Assumptions	707,207
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(582,775)
Pension Expense/Income	1,432,552
Contributions	(1,892,415)
Total Activity in FY 2019	(1,067,825)
Net Pension Liability as of 2019	\$10,831,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,029,287 Proportionate Share: 0.0001976

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$660,725	\$653,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,293	\$0
Net Difference Between Projected and Actual	0	30,869
Change of Assumptions	145	70,995
Changes in Proportion and Differences Between	9,703	11,097
Total	\$27,141	\$112,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,955)
Total	\$101,407

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,209

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,139)
2021	(49,187)
2022	(7,097)
2023	(2,397)
2024	0
Thereafter	0
Total	(\$85,820)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,048,856	\$653,081	\$322,974

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of 2018	\$660,725
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,697
- Net Difference Between Projected and Actual Investment	(50,437)
- Change of Assumptions	33,665
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,233
Pension Expense/Income	101,407
Contributions	(115,209)
Total Activity in FY 2019	(7,644)
Net Pension Liability as of 2019	\$653,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$283,584 Proportionate Share: 0.0000544

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$183,780	\$179,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,761	\$0
Net Difference Between Projected and Actual	0	8,498
Change of Assumptions	40	19,545
Changes in Proportion and Differences Between	1,255	378
Total	\$6,056	\$28,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,648
Total	\$30,104

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,761

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,515)
2021	(12,781)
2022	(2,410)
2023	(659)
2024	0
Thereafter	0
Total	(\$22,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$288,754	\$179,795	\$88,916

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of 2018	\$183,780
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,371
- Net Difference Between Projected and Actual Investment	(13,941)
- Change of Assumptions	9,565
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(323)
Pension Expense/Income	30,104
Contributions	(31,761)
Total Activity in FY 2019	(3,985)
Net Pension Liability as of 2019	\$179,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$2,073,343 Proportionate Share: 0.0003979

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,316,355	\$1,315,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,823	\$0
Net Difference Between Projected and Actual	0	62,161
Change of Assumptions	293	142,959
Changes in Proportion and Differences Between	50,305	19
Total	\$85,421	\$205,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,687
Total	\$264,824

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,215

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,693)
2021	(76,472)
2022	(10,727)
2023	(4,826)
2024	0
Thereafter	0
Total	(\$119,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,112,044	\$1,315,085	\$650,360

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of 2018	\$1,316,355
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,698
- Net Difference Between Projected and Actual Investment	(101,146)
- Change of Assumptions	65,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,988)
Pension Expense/Income	264,824
Contributions	(232,215)
Total Activity in FY 2019	(1,270)
Net Pension Liability as of 2019	\$1,315,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$17,954,420 Proportionate Share: 0.0034461

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,419,847	\$11,389,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,592	\$0
Net Difference Between Projected and Actual	0	538,357
Change of Assumptions	2,536	1,238,131
Changes in Proportion and Differences Between	413,493	8,750
Total	\$717,621	\$1,785,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,802,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	310,021
Total	\$2,112,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,996,890

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$266,085)
2021	(658,857)
2022	(100,875)
2023	(41,800)
2024	0
Thereafter	0
Total	(\$1,067,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,291,816	\$11,389,580	\$5,632,587

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of 2018	\$11,419,847
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,023
- Net Difference Between Projected and Actual Investment	(876,568)
- Change of Assumptions	570,812
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,719
Pension Expense/Income	2,112,637
Contributions	(1,996,890)
Total Activity in FY 2019	(30,267)
Net Pension Liability as of 2019	\$11,389,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$3,478,691 Proportionate Share: 0.0006677

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,320,861	\$2,206,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,435	\$0
Net Difference Between Projected and Actual	0	104,309
Change of Assumptions	491	239,894
Changes in Proportion and Differences Between	64,192	46,552
Total	\$123,118	\$390,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$349,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,945)
Total	\$342,321

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$389,614

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$69,761)
2021	(143,943)
2022	(45,835)
2023	(8,098)
2024	0
Thereafter	0
Total	(\$267,637)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,544,136	\$2,206,791	\$1,091,343

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of 2018	\$2,320,861
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,241
- Net Difference Between Projected and Actual Investment	(173,044)
- Change of Assumptions	127,714
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,688)
Pension Expense/Income	342,321
Contributions	(389,614)
Total Activity in FY 2019	(114,070)
Net Pension Liability as of 2019	\$2,206,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$16,109,758 Proportionate Share: 0.0030920

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,251,943	\$10,219,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$270,602	\$0
Net Difference Between Projected and Actual	0	483,038
Change of Assumptions	2,275	1,110,909
Changes in Proportion and Differences Between	337,831	29,339
Total	\$610,708	\$1,623,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,617,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	210,160
Total	\$1,827,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,778,476

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$261,222)
2021	(619,022)
2022	(94,830)
2023	(37,504)
2024	0
Thereafter	0
Total	(\$1,012,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,412,262	\$10,219,257	\$5,053,817

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

Net Pension Liability as of 2018	\$10,251,943
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,227
- Net Difference Between Projected and Actual Investment	(786,660)
- Change of Assumptions	513,032
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,641
Pension Expense/Income	1,827,550
Contributions	(1,778,476)
Total Activity in FY 2019	(32,686)
Net Pension Liability as of 2019	\$10,219,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$228,295 Proportionate Share: 0.0000438

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$150,829	\$144,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,833	\$0
Net Difference Between Projected and Actual	0	6,843
Change of Assumptions	32	15,737
Changes in Proportion and Differences Between	1,022	19,163
Total	\$4,887	\$41,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(911)
Total	\$22,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,569

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,274)
2021	(19,395)
2022	(2,654)
2023	(533)
2024	0
Thereafter	0
Total	(\$36,856)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$232,489	\$144,762	\$71,590

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of 2018	\$150,829
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,870
- Net Difference Between Projected and Actual Investment	(11,310)
- Change of Assumptions	8,154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,212)
Pension Expense/Income	22,000
Contributions	(25,569)
Total Activity in FY 2019	(6,067)
Net Pension Liability as of 2019	\$144,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$2,690,569 Proportionate Share: 0.0005164

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,742,684	\$1,706,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,194	\$0
Net Difference Between Projected and Actual	0	80,673
Change of Assumptions	380	185,535
Changes in Proportion and Differences Between	13,108	49,278
Total	\$58,682	\$315,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,692
Total	\$279,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,981

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$84,190)
2021	(143,368)
2022	(22,982)
2023	(6,264)
2024	0
Thereafter	0
Total	(\$256,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,741,039	\$1,706,735	\$844,046

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of 2018	\$1,742,684
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,522
- Net Difference Between Projected and Actual Investment	(132,284)
- Change of Assumptions	90,505
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,474
Pension Expense/Income	279,815
Contributions	(298,981)
Total Activity in FY 2019	(35,949)
Net Pension Liability as of 2019	\$1,706,735

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	0
Total	\$2	\$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	35
Total	\$35

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$2

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

PERF Net Pension Liability - Unaudited

HAMILTON NORTH PUBLIC LIBRARY - 433000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(35)
Pension Expense/Income	35
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$32,951	\$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	21	37,478
Total	\$21	\$37,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,411)
Total	(16,411)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,884)
2021	(14,383)
2022	(8,190)
2023	0
2024	0
Thereafter	0
Total	(37,457)

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

PERF Net Pension Liability - Unaudited

AURORA PUBLIC LIBRARY - 436000

Net Pension Liability as of 2018	\$32,951
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(429)
- Net Difference Between Projected and Actual Investment	(976)
- Change of Assumptions	5,212
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,347)
Pension Expense/Income	(16,411)
Contributions	0
Total Activity in FY 2019	(32,951)
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$3,884,988 Proportionate Share: 0.0007457

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,499,546	\$2,464,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,261	\$0
Net Difference Between Projected and Actual	0	116,495
Change of Assumptions	549	267,919
Changes in Proportion and Differences Between	52,364	6,562
Total	\$118,174	\$390,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,730
Total	\$411,797

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$425,504

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$74,384)
2021	(159,012)
2022	(30,360)
2023	(9,046)
2024	0
Thereafter	0
Total	(\$272,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,958,158	\$2,464,586	\$1,218,833

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of 2018	\$2,499,546
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,743
- Net Difference Between Projected and Actual Investment	(190,522)
- Change of Assumptions	128,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,514
Pension Expense/Income	411,797
Contributions	(425,504)
Total Activity in FY 2019	(34,960)
Net Pension Liability as of 2019	\$2,464,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$21,336,638 Proportionate Share: 0.0040953

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,646,950	\$13,535,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$358,408	\$0
Net Difference Between Projected and Actual	0	639,776
Change of Assumptions	3,013	1,471,379
Changes in Proportion and Differences Between	663,346	18,078
Total	\$1,024,767	\$2,129,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,142,205
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	365,812
Total	\$2,508,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,415,387

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$224,163)
2021	(701,348)
2022	(129,279)
2023	(49,676)
2024	0
Thereafter	0
Total	(\$1,104,466)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,737,754	\$13,535,227	\$6,693,693

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of 2018	\$13,646,950
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,865
- Net Difference Between Projected and Actual Investment	(1,043,945)
- Change of Assumptions	690,327
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,600)
Pension Expense/Income	2,508,017
Contributions	(2,415,387)
Total Activity in FY 2019	(111,723)
Net Pension Liability as of 2019	\$13,535,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$272,561 Proportionate Share: 0.0000523

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$196,689	\$172,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,577	\$0
Net Difference Between Projected and Actual	0	8,170
Change of Assumptions	38	18,791
Changes in Proportion and Differences Between	18,396	17,503
Total	\$23,011	\$44,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,358)
Total	\$20,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,527

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,100)
2021	(9,427)
2022	(7,291)
2023	(635)
2024	0
Thereafter	0
Total	(\$21,453)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$277,607	\$172,855	\$85,483

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of 2018	\$196,689
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,018
- Net Difference Between Projected and Actual Investment	(13,995)
- Change of Assumptions	12,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,689)
Pension Expense/Income	20,000
Contributions	(30,527)
Total Activity in FY 2019	(23,834)
Net Pension Liability as of 2019	\$172,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$4,632,197 Proportionate Share: 0.0008891

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,962,903	\$2,938,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,811	\$0
Net Difference Between Projected and Actual	0	138,897
Change of Assumptions	654	319,440
Changes in Proportion and Differences Between	47,883	71,355
Total	\$126,348	\$529,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$465,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,251)
Total	\$428,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$516,332

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$133,924)
2021	(228,746)
2022	(29,889)
2023	(10,785)
2024	0
Thereafter	0
Total	(\$403,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,719,321	\$2,938,532	\$1,453,218

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

Net Pension Liability as of 2018	\$2,962,903
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,264
- Net Difference Between Projected and Actual Investment	(226,647)
- Change of Assumptions	149,890
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,627
Pension Expense/Income	428,827
Contributions	(516,332)
Total Activity in FY 2019	(24,371)
Net Pension Liability as of 2019	\$2,938,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$4,735,588 Proportionate Share: 0.0009089

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,831,098	\$3,003,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,544	\$0
Net Difference Between Projected and Actual	0	141,990
Change of Assumptions	669	326,554
Changes in Proportion and Differences Between	285,373	61
Total	\$365,586	\$468,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$475,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	130,372
Total	\$605,807

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$530,388

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,365)
2021	(108,802)
2022	19,173
2023	(11,025)
2024	0
Thereafter	0
Total	(\$103,019)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,824,419	\$3,003,972	\$1,485,580

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of 2018	\$2,831,098
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,712
- Net Difference Between Projected and Actual Investment	(225,836)
- Change of Assumptions	121,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,637
Pension Expense/Income	605,807
Contributions	(530,388)
Total Activity in FY 2019	172,874
Net Pension Liability as of 2019	\$3,003,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$38,958,267 Proportionate Share: 0.0074775

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$24,441,741	\$24,713,614

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$654,408	\$0
Net Difference Between Projected and Actual	0	1,168,150
Change of Assumptions	5,502	2,686,552
Changes in Proportion and Differences Between	1,149,544	1,707
Total	\$1,809,454	\$3,856,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,911,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	475,361
Total	\$4,386,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,353,370

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$490,088)
2021	(1,335,733)
2022	(130,434)
2023	(90,700)
2024	0
Thereafter	0
Total	(\$2,046,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,690,390	\$24,713,614	\$12,221,836

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of 2018	\$24,441,741
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	336,427
- Net Difference Between Projected and Actual Investment	(1,892,018)
- Change of Assumptions	1,185,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	608,899
Pension Expense/Income	4,386,757
Contributions	(4,353,370)
Total Activity in FY 2019	271,873
Net Pension Liability as of 2019	\$24,713,614

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$2,504,890 Proportionate Share: 0.0004808

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,583,023	\$1,589,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,078	\$0
Net Difference Between Projected and Actual	0	75,112
Change of Assumptions	354	172,744
Changes in Proportion and Differences Between	41,555	21,089
Total	\$83,987	\$268,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,353)
Total	\$219,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,863

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$58,853)
2021	(108,141)
2022	(12,132)
2023	(5,832)
2024	0
Thereafter	0
Total	(\$184,958)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,552,075	\$1,589,075	\$785,859

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of 2018	\$1,583,023
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,483
- Net Difference Between Projected and Actual Investment	(121,995)
- Change of Assumptions	78,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,265
Pension Expense/Income	219,148
Contributions	(275,863)
Total Activity in FY 2019	6,052
Net Pension Liability as of 2019	\$1,589,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$4,483,779 Proportionate Share: 0.0008606

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,991,098	\$2,844,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,317	\$0
Net Difference Between Projected and Actual	0	134,445
Change of Assumptions	633	309,201
Changes in Proportion and Differences Between	46,845	55,922
Total	\$122,795	\$499,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$450,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,854
Total	\$478,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$502,183

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$103,858)
2021	(203,465)
2022	(59,010)
2023	(10,440)
2024	0
Thereafter	0
Total	(\$376,773)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,568,044	\$2,844,338	\$1,406,635

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of 2018	\$2,991,098
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,403
- Net Difference Between Projected and Actual Investment	(223,030)
- Change of Assumptions	164,568
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,542)
Pension Expense/Income	478,024
Contributions	(502,183)
Total Activity in FY 2019	(146,760)
Net Pension Liability as of 2019	\$2,844,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$21,071,663 Proportionate Share: 0.0040444

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,621,132	\$13,367,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$353,953	\$0
Net Difference Between Projected and Actual	0	631,824
Change of Assumptions	2,976	1,453,092
Changes in Proportion and Differences Between	102,714	245,055
Total	\$459,643	\$2,329,971

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,115,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(474,258)
Total	\$1,641,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,351,495

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$624,717)
2021	(1,025,593)
2022	(170,959)
2023	(49,059)
2024	0
Thereafter	0
Total	(\$1,870,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,467,578	\$13,367,000	\$6,610,498

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of 2018	\$13,621,132
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176,745
- Net Difference Between Projected and Actual Investment	(1,035,228)
- Change of Assumptions	704,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	610,031
Pension Expense/Income	1,641,322
Contributions	(2,351,495)
Total Activity in FY 2019	(254,132)
Net Pension Liability as of 2019	\$13,367,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,051,000 Proportionate Share: 0.0002017

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$731,044	\$666,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,652	\$0
Net Difference Between Projected and Actual	0	31,510
Change of Assumptions	148	72,468
Changes in Proportion and Differences Between	0	99,786
Total	\$17,800	\$203,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(171,113)
Total	(\$65,606)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,945

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$75,829)
2021	(84,225)
2022	(23,463)
2023	(2,447)
2024	0
Thereafter	0
Total	(\$185,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,070,619	\$666,631	\$329,675

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of 2018	\$731,044
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,141
- Net Difference Between Projected and Actual Investment	(53,161)
- Change of Assumptions	43,317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,841
Pension Expense/Income	(65,606)
Contributions	(107,945)
Total Activity in FY 2019	(64,413)
Net Pension Liability as of 2019	\$666,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 452000
 Submission Unit Name: FLOYD COUNTY

Wages: \$12,887,014 Proportionate Share: 0.0024735

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,733,374	\$8,175,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216,473	\$0
Net Difference Between Projected and Actual	0	386,415
Change of Assumptions	1,820	888,691
Changes in Proportion and Differences Between	982,188	4,969
Total	\$1,200,481	\$1,280,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,293,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	542,002
Total	\$1,835,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,428,975

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$106,655
2021	(198,059)
2022	41,813
2023	(30,003)
2024	0
Thereafter	0
Total	(\$79,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,129,278	\$8,175,075	\$4,042,890

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of 2018	\$7,733,374
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,864
- Net Difference Between Projected and Actual Investment	(615,447)
- Change of Assumptions	336,404
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197,993
Pension Expense/Income	1,835,862
Contributions	(1,428,975)
Total Activity in FY 2019	441,701
Net Pension Liability as of 2019	\$8,175,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$37,902,500 Proportionate Share: 0.0072748

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$23,795,962	\$24,043,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$636,668	\$0
Net Difference Between Projected and Actual	0	1,136,484
Change of Assumptions	5,353	2,613,725
Changes in Proportion and Differences Between	881,249	60,360
Total	\$1,523,270	\$3,810,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,805,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,044
Total	\$3,835,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,207,246

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$638,822)
2021	(1,422,901)
2022	(137,335)
2023	(88,241)
2024	0
Thereafter	0
Total	(\$2,287,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,614,463	\$24,043,677	\$11,890,527

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of 2018	\$23,795,962
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327,087
- Net Difference Between Projected and Actual Investment	(1,841,227)
- Change of Assumptions	1,155,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	977,986
Pension Expense/Income	3,835,410
Contributions	(4,207,246)
Total Activity in FY 2019	247,715
Net Pension Liability as of 2019	\$24,043,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,194,781 Proportionate Share: 0.0002293

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$777,584	\$757,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,068	\$0
Net Difference Between Projected and Actual	0	35,822
Change of Assumptions	169	82,384
Changes in Proportion and Differences Between	3,837	16,173
Total	\$24,074	\$134,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,766
Total	\$131,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,816

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,841)
2021	(61,777)
2022	(10,905)
2023	(2,782)
2024	0
Thereafter	0
Total	(\$110,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,217,119	\$757,851	\$374,787

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of 2018	\$777,584
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,952
- Net Difference Between Projected and Actual Investment	(58,851)
- Change of Assumptions	40,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,512)
Pension Expense/Income	131,710
Contributions	(133,816)
Total Activity in FY 2019	(19,733)
Net Pension Liability as of 2019	\$757,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,137,436 Proportionate Share: 0.0002183

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$814,951	\$721,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,105	\$0
Net Difference Between Projected and Actual	0	34,103
Change of Assumptions	161	78,432
Changes in Proportion and Differences Between	743	82,373
Total	\$20,009	\$194,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,925)
Total	\$68,265

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,393

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,379)
2021	(82,931)
2022	(28,940)
2023	(2,649)
2024	0
Thereafter	0
Total	(\$174,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,158,731	\$721,495	\$356,807

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of 2018	\$814,951
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,503
- Net Difference Between Projected and Actual Investment	(58,239)
- Change of Assumptions	50,639
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,231)
Pension Expense/Income	68,265
Contributions	(127,393)
Total Activity in FY 2019	(93,456)
Net Pension Liability as of 2019	\$721,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$747,239 Proportionate Share: 0.0001434

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$475,247	\$473,946

	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	0	22,402
Change of Assumptions	106	51,521
Changes in Proportion and Differences Between	18,572	301
Total	\$31,228	\$74,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,482
Total	\$80,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,691

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,594)
2021	(26,590)
2022	(4,074)
2023	(1,738)
2024	0
Thereafter	0
Total	(\$42,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$761,164	\$473,946	\$234,385

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of 2018	\$475,247
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,367
- Net Difference Between Projected and Actual Investment	(36,477)
- Change of Assumptions	23,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,247
Pension Expense/Income	80,493
Contributions	(83,691)
Total Activity in FY 2019	(1,301)
Net Pension Liability as of 2019	\$473,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$38,384 Proportionate Share: 0.0000074

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$37,028	\$24,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$648	\$0
Net Difference Between Projected and Actual	0	1,156
Change of Assumptions	5	2,659
Changes in Proportion and Differences Between	4,430	10,450
Total	\$5,083	\$14,265

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(330)
Total	\$3,541

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,455

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,243)
2021	(3,339)
2022	(3,510)
2023	(90)
2024	0
Thereafter	0
Total	(\$9,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,279	\$24,457	\$12,095

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of 2018	\$37,028
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167
- Net Difference Between Projected and Actual Investment	(2,253)
- Change of Assumptions	3,203
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,774)
Pension Expense/Income	3,541
Contributions	(3,455)
Total Activity in FY 2019	(12,571)
Net Pension Liability as of 2019	\$24,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,477,203 Proportionate Share: 0.0002835

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$987,181	\$936,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,811	\$0
Net Difference Between Projected and Actual	0	44,289
Change of Assumptions	209	101,857
Changes in Proportion and Differences Between	2,796	24,649
Total	\$27,816	\$170,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	524
Total	\$148,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,447

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$43,270)
2021	(76,374)
2022	(19,897)
2023	(3,438)
2024	0
Thereafter	0
Total	(\$142,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,504,811	\$936,986	\$463,376

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of 2018	\$987,181
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,968
- Net Difference Between Projected and Actual Investment	(73,525)
- Change of Assumptions	54,506
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,517)
Pension Expense/Income	148,820
Contributions	(165,447)
Total Activity in FY 2019	(50,195)
Net Pension Liability as of 2019	\$936,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$25,153,568 Proportionate Share: 0.0048279

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,501,147	\$15,956,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422,523	\$0
Net Difference Between Projected and Actual	0	754,224
Change of Assumptions	3,552	1,734,591
Changes in Proportion and Differences Between	644	191,900
Total	\$426,719	\$2,680,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,525,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(104,949)
Total	\$2,420,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,792,357

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$697,147)
2021	(1,230,975)
2022	(267,314)
2023	(58,560)
2024	0
Thereafter	0
Total	(\$2,253,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,626,377	\$15,956,517	\$7,891,114

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of 2018	\$16,501,147
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,846
- Net Difference Between Projected and Actual Investment	(1,242,923)
- Change of Assumptions	879,134
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,801)
Pension Expense/Income	2,420,471
Contributions	(2,792,357)
Total Activity in FY 2019	(544,630)
Net Pension Liability as of 2019	\$15,956,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$6,045,983 Proportionate Share: 0.0011604

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,979,299	\$3,835,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,555	\$0
Net Difference Between Projected and Actual	0	181,280
Change of Assumptions	854	416,914
Changes in Proportion and Differences Between	1,433	97,564
Total	\$103,842	\$695,758

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$606,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,688)
Total	\$558,304

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$674,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$192,433)
2021	(318,586)
2022	(66,823)
2023	(14,074)
2024	0
Thereafter	0
Total	(\$591,916)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,159,375	\$3,835,196	\$1,896,652

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of 2018	\$3,979,299
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,786
- Net Difference Between Projected and Actual Investment	(299,131)
- Change of Assumptions	213,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,874
Pension Expense/Income	558,304
Contributions	(674,327)
Total Activity in FY 2019	(144,103)
Net Pension Liability as of 2019	\$3,835,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$3,255,786 Proportionate Share: 0.0006249

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,013,089	\$2,065,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,689	\$0
Net Difference Between Projected and Actual	0	97,623
Change of Assumptions	460	224,517
Changes in Proportion and Differences Between	149,178	1,514
Total	\$204,327	\$323,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$326,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,511
Total	\$377,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$364,647

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,062)
2021	(89,308)
2022	(3,376)
2023	(7,581)
2024	0
Thereafter	0
Total	(\$119,327)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,316,954	\$2,065,334	\$1,021,388

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of 2018	\$2,013,089
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,499
- Net Difference Between Projected and Actual Investment	(157,243)
- Change of Assumptions	94,376
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,871
Pension Expense/Income	377,389
Contributions	(364,647)
Total Activity in FY 2019	52,245
Net Pension Liability as of 2019	\$2,065,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$511,788 Proportionate Share: 0.0000982

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$341,063	\$324,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,594	\$0
Net Difference Between Projected and Actual	0	15,341
Change of Assumptions	72	35,282
Changes in Proportion and Differences Between	13,785	10,202
Total	\$22,451	\$60,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13)
Total	\$51,354

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,370

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,236)
2021	(20,397)
2022	(7,549)
2023	(1,192)
2024	0
Thereafter	0
Total	(\$38,374)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$521,243	\$324,557	\$160,506

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of 2018	\$341,063
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,157
- Net Difference Between Projected and Actual Investment	(25,442)
- Change of Assumptions	18,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,944)
Pension Expense/Income	51,354
Contributions	(53,370)
Total Activity in FY 2019	(16,506)
Net Pension Liability as of 2019	\$324,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$154,012 Proportionate Share: 0.0000296

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$114,141	\$97,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,591	\$0
Net Difference Between Projected and Actual	0	4,624
Change of Assumptions	22	10,635
Changes in Proportion and Differences Between	81	13,012
Total	\$2,694	\$28,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,750)
Total	\$9,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,249

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,614)
2021	(11,772)
2022	(4,834)
2023	(357)
2024	0
Thereafter	0
Total	(\$25,577)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$157,116	\$97,830	\$48,381

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of 2018	\$114,141
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,106
- Net Difference Between Projected and Actual Investment	(8,004)
- Change of Assumptions	7,442
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,339)
Pension Expense/Income	9,733
Contributions	(17,249)
Total Activity in FY 2019	(16,311)
Net Pension Liability as of 2019	\$97,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$425,326 Proportionate Share: 0.0000816

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$282,974	\$269,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,141	\$0
Net Difference Between Projected and Actual	0	12,748
Change of Assumptions	60	29,318
Changes in Proportion and Differences Between	273	21,834
Total	\$7,474	\$63,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,342)
Total	\$27,342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,636

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,012)
2021	(28,992)
2022	(5,433)
2023	(989)
2024	0
Thereafter	0
Total	(\$56,426)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$433,131	\$269,693	\$133,374

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of 2018	\$282,974
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,459
- Net Difference Between Projected and Actual Investment	(21,129)
- Change of Assumptions	15,503
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,180
Pension Expense/Income	27,342
Contributions	(47,636)
Total Activity in FY 2019	(13,281)
Net Pension Liability as of 2019	\$269,693

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$316,911 Proportionate Share: 0.0000608

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$211,296	\$200,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,321	\$0
Net Difference Between Projected and Actual	0	9,498
Change of Assumptions	45	21,845
Changes in Proportion and Differences Between	5,122	3,933
Total	\$10,488	\$35,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,212
Total	\$43,016

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,494

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,091)
2021	(13,800)
2022	(4,160)
2023	(737)
2024	0
Thereafter	0
Total	(\$24,788)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$322,725	\$200,948	\$99,376

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of 2018	\$211,296
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,572
- Net Difference Between Projected and Actual Investment	(15,756)
- Change of Assumptions	11,624
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,310)
Pension Expense/Income	43,016
Contributions	(35,494)
Total Activity in FY 2019	(10,348)
Net Pension Liability as of 2019	\$200,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$35,800 Proportionate Share: 0.0000069

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,760	\$22,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604	\$0
Net Difference Between Projected and Actual	0	1,078
Change of Assumptions	5	2,479
Changes in Proportion and Differences Between	799	1
Total	\$1,408	\$3,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	673
Total	\$4,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,010

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$542)
2021	(1,351)
2022	(174)
2023	(83)
2024	0
Thereafter	0
Total	(\$2,150)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,625	\$22,805	\$11,278

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of 2018	\$22,760
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	308
- Net Difference Between Projected and Actual Investment	(1,752)
- Change of Assumptions	1,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91
Pension Expense/Income	4,282
Contributions	(4,010)
Total Activity in FY 2019	45
Net Pension Liability as of 2019	\$22,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$4,368,464 Proportionate Share: 0.0008385

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,956,788	\$2,771,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,383	\$0
Net Difference Between Projected and Actual	0	130,992
Change of Assumptions	617	301,260
Changes in Proportion and Differences Between	90,209	114,216
Total	\$164,209	\$546,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$438,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,806)
Total	\$396,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$486,981

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,021)
2021	(197,494)
2022	(68,573)
2023	(10,171)
2024	0
Thereafter	0
Total	(\$382,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,450,738	\$2,771,296	\$1,370,513

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of 2018	\$2,956,788
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,916
- Net Difference Between Projected and Actual Investment	(218,560)
- Change of Assumptions	167,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,736)
Pension Expense/Income	396,804
Contributions	(486,981)
Total Activity in FY 2019	(185,492)
Net Pension Liability as of 2019	\$2,771,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$31,480,207 Proportionate Share: 0.0060422

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,426,433	\$19,969,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$528,795	\$0
Net Difference Between Projected and Actual	0	943,925
Change of Assumptions	4,446	2,170,871
Changes in Proportion and Differences Between	189,928	69,155
Total	\$723,169	\$3,183,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,160,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(524,337)
Total	\$2,636,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,497,073

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$746,141)
2021	(1,363,269)
2022	(278,082)
2023	(73,290)
2024	0
Thereafter	0
Total	(\$2,460,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,071,852	\$19,969,856	\$9,875,865

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

Net Pension Liability as of 2018	\$20,426,433
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263,051
- Net Difference Between Projected and Actual Investment	(1,548,876)
- Change of Assumptions	1,064,655
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	625,396
Pension Expense/Income	2,636,270
Contributions	(3,497,073)
Total Activity in FY 2019	(456,577)
Net Pension Liability as of 2019	\$19,969,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$7,450,479 Proportionate Share: 0.0014300

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,755,524	\$4,726,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,149	\$0
Net Difference Between Projected and Actual	0	223,397
Change of Assumptions	1,052	513,777
Changes in Proportion and Differences Between	84,922	24,768
Total	\$211,123	\$761,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$748,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,827)
Total	\$662,190

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$817,772

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$163,251)
2021	(321,786)
2022	(48,435)
2023	(17,347)
2024	0
Thereafter	0
Total	(\$550,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,590,406	\$4,726,241	\$2,337,309

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of 2018	\$4,755,524
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,281
- Net Difference Between Projected and Actual Investment	(364,237)
- Change of Assumptions	239,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	187,745
Pension Expense/Income	662,190
Contributions	(817,772)
Total Activity in FY 2019	(29,283)
Net Pension Liability as of 2019	\$4,726,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,662,686 Proportionate Share: 0.0003191

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,088,413	\$1,054,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,927	\$0
Net Difference Between Projected and Actual	0	49,850
Change of Assumptions	235	114,648
Changes in Proportion and Differences Between	32,302	3,667
Total	\$60,464	\$168,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,383
Total	\$209,301

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,221

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,444)
2021	(63,643)
2022	(16,744)
2023	(3,870)
2024	0
Thereafter	0
Total	(\$107,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,693,775	\$1,054,646	\$521,563

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of 2018	\$1,088,413
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,767
- Net Difference Between Projected and Actual Investment	(82,085)
- Change of Assumptions	57,754
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,283)
Pension Expense/Income	209,301
Contributions	(186,221)
Total Activity in FY 2019	(33,767)
Net Pension Liability as of 2019	\$1,054,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$7,095,087 Proportionate Share: 0.0013618

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,617,604	\$4,500,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,181	\$0
Net Difference Between Projected and Actual	0	212,743
Change of Assumptions	1,002	489,274
Changes in Proportion and Differences Between	10,579	330
Total	\$130,762	\$702,347

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$712,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,179)
Total	\$703,163

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$791,274

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$168,628)
2021	(321,009)
2022	(65,430)
2023	(16,518)
2024	0
Thereafter	0
Total	(\$571,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,228,402	\$4,500,836	\$2,225,837

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of 2018	\$4,617,604
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,107
- Net Difference Between Projected and Actual Investment	(349,498)
- Change of Assumptions	242,146
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,588
Pension Expense/Income	703,163
Contributions	(791,274)
Total Activity in FY 2019	(116,768)
Net Pension Liability as of 2019	\$4,500,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$2,672,025 Proportionate Share: 0.0005129

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,643,490	\$1,695,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,887	\$0
Net Difference Between Projected and Actual	0	80,126
Change of Assumptions	377	184,277
Changes in Proportion and Differences Between	103,349	2,147
Total	\$148,613	\$266,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$268,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,285
Total	\$292,577

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$299,267

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,521)
2021	(83,605)
2022	(590)
2023	(6,221)
2024	0
Thereafter	0
Total	(\$117,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,722,461	\$1,695,167	\$838,326

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of 2018	\$1,643,490
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,505
- Net Difference Between Projected and Actual Investment	(128,800)
- Change of Assumptions	76,069
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,593
Pension Expense/Income	292,577
Contributions	(299,267)
Total Activity in FY 2019	51,677
Net Pension Liability as of 2019	\$1,695,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$25,000 Proportionate Share: 0.0000048

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,306	\$15,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$420	\$0
Net Difference Between Projected and Actual	0	750
Change of Assumptions	4	1,725
Changes in Proportion and Differences Between	846	0
Total	\$1,270	\$2,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,284
Total	\$3,795

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$134)
2021	(776)
2022	(237)
2023	(58)
2024	0
Thereafter	0
Total	(\$1,205)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,478	\$15,864	\$7,846

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of 2018	\$16,306
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208
- Net Difference Between Projected and Actual Investment	(1,233)
- Change of Assumptions	858
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,270)
Pension Expense/Income	3,795
Contributions	(2,800)
Total Activity in FY 2019	(442)
Net Pension Liability as of 2019	\$15,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$4,135,420 Proportionate Share: 0.0007937

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,741,416	\$2,623,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,462	\$0
Net Difference Between Projected and Actual	0	123,993
Change of Assumptions	584	285,164
Changes in Proportion and Differences Between	113,832	39,698
Total	\$183,878	\$448,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$415,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,423
Total	\$460,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$460,324

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$55,896)
2021	(148,669)
2022	(50,784)
2023	(9,628)
2024	0
Thereafter	0
Total	(\$264,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,212,940	\$2,623,229	\$1,297,288

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of 2018	\$2,741,416
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,797
- Net Difference Between Projected and Actual Investment	(205,183)
- Change of Assumptions	149,060
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,136)
Pension Expense/Income	460,599
Contributions	(460,324)
Total Activity in FY 2019	(118,187)
Net Pension Liability as of 2019	\$2,623,229

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$435,322 Proportionate Share: 0.0000836

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$278,897	\$276,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,316	\$0
Net Difference Between Projected and Actual	0	13,060
Change of Assumptions	62	30,036
Changes in Proportion and Differences Between	15,676	4
Total	\$23,054	\$43,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,475
Total	\$55,205

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,756

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,079)
2021	(13,115)
2022	(2,839)
2023	(1,013)
2024	0
Thereafter	0
Total	(\$20,046)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$443,747	\$276,303	\$136,643

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of 2018	\$278,897
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,688
- Net Difference Between Projected and Actual Investment	(21,320)
- Change of Assumptions	14,143
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,554)
Pension Expense/Income	55,205
Contributions	(48,756)
Total Activity in FY 2019	(2,594)
Net Pension Liability as of 2019	\$276,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$42,499,572 Proportionate Share: 0.0081572

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$27,481,756	\$26,960,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$713,893	\$0
Net Difference Between Projected and Actual	0	1,274,334
Change of Assumptions	6,002	2,930,758
Changes in Proportion and Differences Between	208,831	270,835
Total	\$928,726	\$4,475,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,266,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,339
Total	\$4,332,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,747,381

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,098,028)
2021	(2,004,180)
2022	(346,048)
2023	(98,945)
2024	0
Thereafter	0
Total	(\$3,547,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,298,221	\$26,960,066	\$13,332,794

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of 2018	\$27,481,756
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356,361
- Net Difference Between Projected and Actual Investment	(2,088,236)
- Change of Assumptions	1,422,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,943
Pension Expense/Income	4,332,278
Contributions	(4,747,381)
Total Activity in FY 2019	(521,690)
Net Pension Liability as of 2019	\$26,960,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$261,858 Proportionate Share: 0.0000503

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$165,436	\$166,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,402	\$0
Net Difference Between Projected and Actual	0	7,858
Change of Assumptions	37	18,072
Changes in Proportion and Differences Between	8,220	1,087
Total	\$12,659	\$27,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,541)
Total	\$18,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,328

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,986)
2021	(8,640)
2022	(1,121)
2023	(611)
2024	0
Thereafter	0
Total	(\$14,358)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$266,991	\$166,245	\$82,214

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of 2018	\$165,436
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,249
- Net Difference Between Projected and Actual Investment	(12,758)
- Change of Assumptions	8,134
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,742
Pension Expense/Income	18,770
Contributions	(29,328)
Total Activity in FY 2019	809
Net Pension Liability as of 2019	\$166,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$18,020 Proportionate Share: 0.0000035

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,722	\$11,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$0
Net Difference Between Projected and Actual	0	547
Change of Assumptions	3	1,257
Changes in Proportion and Differences Between	2,768	8,626
Total	\$3,077	\$10,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,263)
Total	(\$1,432)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,498

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,617)
2021	(2,875)
2022	(1,818)
2023	(43)
2024	0
Thereafter	0
Total	(\$7,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,578	\$11,568	\$5,721

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of 2018	\$20,722
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	(1,161)
- Change of Assumptions	2,024
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,123)
Pension Expense/Income	(1,432)
Contributions	(4,498)
Total Activity in FY 2019	(9,154)
Net Pension Liability as of 2019	\$11,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$88,322 Proportionate Share: 0.0000170

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$55,712	\$56,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,488	\$0
Net Difference Between Projected and Actual	0	2,656
Change of Assumptions	13	6,108
Changes in Proportion and Differences Between	6,789	204
Total	\$8,290	\$8,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,422
Total	\$11,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,892

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$969
2021	(1,108)
2022	(334)
2023	(205)
2024	0
Thereafter	0
Total	(\$678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$90,236	\$56,186	\$27,786

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of 2018	\$55,712
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	763
- Net Difference Between Projected and Actual Investment	(4,306)
- Change of Assumptions	2,717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123)
Pension Expense/Income	11,315
Contributions	(9,892)
Total Activity in FY 2019	474
Net Pension Liability as of 2019	\$56,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$3,071,632 Proportionate Share: 0.0005896

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,898,609	\$1,948,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,600	\$0
Net Difference Between Projected and Actual	0	92,108
Change of Assumptions	434	211,834
Changes in Proportion and Differences Between	88,080	6,292
Total	\$140,114	\$310,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$308,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,798
Total	\$315,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,022

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$48,069)
2021	(111,897)
2022	(3,004)
2023	(7,150)
2024	0
Thereafter	0
Total	(\$170,120)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,129,583	\$1,948,666	\$963,690

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of 2018	\$1,898,609
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,900
- Net Difference Between Projected and Actual Investment	(148,337)
- Change of Assumptions	88,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,381
Pension Expense/Income	315,211
Contributions	(344,022)
Total Activity in FY 2019	50,057
Net Pension Liability as of 2019	\$1,948,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$17,059,836 Proportionate Share: 0.0032744

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,401,413	\$10,822,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,565	\$0
Net Difference Between Projected and Actual	0	511,533
Change of Assumptions	2,409	1,176,442
Changes in Proportion and Differences Between	617,998	138,048
Total	\$906,972	\$1,826,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,712,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	329,753
Total	\$2,042,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,880,406

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$255,884)
2021	(635,523)
2022	12,074
2023	(39,718)
2024	0
Thereafter	0
Total	(\$919,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,380,436	\$10,822,101	\$5,351,947

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of 2018	\$10,401,413
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151,245
- Net Difference Between Projected and Actual Investment	(819,582)
- Change of Assumptions	471,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	455,600
Pension Expense/Income	2,042,555
Contributions	(1,880,406)
Total Activity in FY 2019	420,688
Net Pension Liability as of 2019	\$10,822,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$168,700 Proportionate Share: 0.0000324

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$91,041	\$107,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,836	\$0
Net Difference Between Projected and Actual	0	5,062
Change of Assumptions	24	11,641
Changes in Proportion and Differences Between	15,803	8,152
Total	\$18,663	\$24,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,948
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,009
Total	\$17,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,894

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,842)
2021	(6,094)
2022	3,137
2023	(393)
2024	0
Thereafter	0
Total	(\$6,192)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$171,978	\$107,084	\$52,957

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of 2018	\$91,041
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,651
- Net Difference Between Projected and Actual Investment	(7,758)
- Change of Assumptions	2,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,303
Pension Expense/Income	17,957
Contributions	(18,894)
Total Activity in FY 2019	16,043
Net Pension Liability as of 2019	\$107,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$769,099 Proportionate Share: 0.0001476

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$457,242	\$487,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,917	\$0
Net Difference Between Projected and Actual	0	23,058
Change of Assumptions	109	53,030
Changes in Proportion and Differences Between	37,265	760
Total	\$50,291	\$76,848

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,385
Total	\$92,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,139

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,892)
2021	(22,614)
2022	3,738
2023	(1,789)
2024	0
Thereafter	0
Total	(\$26,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$783,457	\$487,827	\$241,249

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of 2018	\$457,242
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,968
- Net Difference Between Projected and Actual Investment	(36,600)
- Change of Assumptions	19,407
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,356
Pension Expense/Income	92,593
Contributions	(86,139)
Total Activity in FY 2019	30,585
Net Pension Liability as of 2019	\$487,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$3,697,046 Proportionate Share: 0.0007096

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,260,734	\$2,345,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,102	\$0
Net Difference Between Projected and Actual	0	110,855
Change of Assumptions	522	254,949
Changes in Proportion and Differences Between	125,899	12,529
Total	\$188,523	\$378,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,504
Total	\$388,688

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,068

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,525)
2021	(130,110)
2022	2,432
2023	(8,607)
2024	0
Thereafter	0
Total	(\$189,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,766,540	\$2,345,273	\$1,159,828

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of 2018	\$2,260,734
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,690
- Net Difference Between Projected and Actual Investment	(177,809)
- Change of Assumptions	103,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,859
Pension Expense/Income	388,688
Contributions	(414,068)
Total Activity in FY 2019	84,539
Net Pension Liability as of 2019	\$2,345,273

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$830,734 Proportionate Share: 0.0001594

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$495,629	\$526,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,950	\$0
Net Difference Between Projected and Actual	0	24,902
Change of Assumptions	117	57,270
Changes in Proportion and Differences Between	38,418	22,709
Total	\$52,485	\$104,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	629
Total	\$84,009

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,042

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,713)
2021	(35,337)
2022	3,588
2023	(1,934)
2024	0
Thereafter	0
Total	(\$52,396)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$846,091	\$526,827	\$260,536

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of 2018	\$495,629
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,502
- Net Difference Between Projected and Actual Investment	(39,581)
- Change of Assumptions	21,246
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,064
Pension Expense/Income	84,009
Contributions	(93,042)
Total Activity in FY 2019	31,198
Net Pension Liability as of 2019	\$526,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,212,187 Proportionate Share: 0.0002327

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$777,923	\$769,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,365	\$0
Net Difference Between Projected and Actual	0	36,353
Change of Assumptions	171	83,606
Changes in Proportion and Differences Between	35,751	1,641
Total	\$56,287	\$121,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(182)
Total	\$121,541

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,764

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,492)
2021	(39,705)
2022	(8,293)
2023	(2,823)
2024	0
Thereafter	0
Total	(\$65,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,235,166	\$769,088	\$380,344

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of 2018	\$777,923
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,244
- Net Difference Between Projected and Actual Investment	(59,392)
- Change of Assumptions	39,618
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,918
Pension Expense/Income	121,541
Contributions	(135,764)
Total Activity in FY 2019	(8,835)
Net Pension Liability as of 2019	\$769,088

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$884,068 Proportionate Share: 0.0001697

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$551,340	\$560,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,852	\$0
Net Difference Between Projected and Actual	0	26,511
Change of Assumptions	125	60,971
Changes in Proportion and Differences Between	40,631	11
Total	\$55,608	\$87,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,084
Total	\$107,852

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,016

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,994)
2021	(23,756)
2022	(2,078)
2023	(2,057)
2024	0
Thereafter	0
Total	(\$31,885)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$900,764	\$560,869	\$277,372

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of 2018	\$551,340
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,680
- Net Difference Between Projected and Actual Investment	(42,840)
- Change of Assumptions	26,365
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,488
Pension Expense/Income	107,852
Contributions	(99,016)
Total Activity in FY 2019	9,529
Net Pension Liability as of 2019	\$560,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$678,198 Proportionate Share: 0.0001302

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$413,420	\$430,319

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,395	\$0
Net Difference Between Projected and Actual	0	20,340
Change of Assumptions	96	46,779
Changes in Proportion and Differences Between	24,703	30,451
Total	\$36,194	\$97,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,581)
Total	\$65,525

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,958

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,372)
2021	(37,213)
2022	789
2023	(1,580)
2024	0
Thereafter	0
Total	(\$61,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$691,098	\$430,319	\$212,810

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of 2018	\$413,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,016
- Net Difference Between Projected and Actual Investment	(32,584)
- Change of Assumptions	18,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,188
Pension Expense/Income	65,525
Contributions	(75,958)
Total Activity in FY 2019	16,899
Net Pension Liability as of 2019	\$430,319

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$121,456 Proportionate Share: 0.0000233

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$61,826	\$77,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,039	\$0
Net Difference Between Projected and Actual	0	3,640
Change of Assumptions	17	8,371
Changes in Proportion and Differences Between	14,386	2,371
Total	\$16,442	\$14,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,188
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,941
Total	\$15,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,603

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$795
2021	(1,616)
2022	3,165
2023	(284)
2024	0
Thereafter	0
Total	\$2,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$123,676	\$77,008	\$38,083

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of 2018	\$61,826
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,234
- Net Difference Between Projected and Actual Investment	(5,471)
- Change of Assumptions	1,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,467
Pension Expense/Income	15,129
Contributions	(13,603)
Total Activity in FY 2019	15,182
Net Pension Liability as of 2019	\$77,008

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$5,392,191 Proportionate Share: 0.0010350

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,397,045	\$3,420,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,580	\$0
Net Difference Between Projected and Actual	0	161,690
Change of Assumptions	762	371,860
Changes in Proportion and Differences Between	136,283	7,984
Total	\$227,625	\$541,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$541,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,289
Total	\$599,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,819

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$80,447)
2021	(197,662)
2022	(23,246)
2023	(12,554)
2024	0
Thereafter	0
Total	(\$313,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,493,755	\$3,420,741	\$1,691,688

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of 2018	\$3,397,045
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,385
- Net Difference Between Projected and Actual Investment	(262,297)
- Change of Assumptions	166,251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,490
Pension Expense/Income	599,686
Contributions	(594,819)
Total Activity in FY 2019	23,696
Net Pension Liability as of 2019	\$3,420,741

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$369,637 Proportionate Share: 0.0000709

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$222,506	\$234,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,205	\$0
Net Difference Between Projected and Actual	0	11,076
Change of Assumptions	52	25,473
Changes in Proportion and Differences Between	15,408	3,989
Total	\$21,665	\$40,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,279
Total	\$38,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,399

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,778)
2021	(13,322)
2022	1,087
2023	(860)
2024	0
Thereafter	0
Total	(\$18,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$376,335	\$234,329	\$115,885

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of 2018	\$222,506
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,310
- Net Difference Between Projected and Actual Investment	(17,666)
- Change of Assumptions	9,776
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,436
Pension Expense/Income	38,366
Contributions	(41,399)
Total Activity in FY 2019	11,823
Net Pension Liability as of 2019	\$234,329

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$5,184,944 Proportionate Share: 0.0009952

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,248,594	\$3,289,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,097	\$0
Net Difference Between Projected and Actual	0	155,472
Change of Assumptions	732	357,560
Changes in Proportion and Differences Between	144,181	53
Total	\$232,010	\$513,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$520,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,724
Total	\$588,302

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$580,713

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$70,095)
2021	(182,940)
2022	(15,970)
2023	(12,070)
2024	0
Thereafter	0
Total	(\$281,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,282,498	\$3,289,199	\$1,626,636

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of 2018	\$3,248,594
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,834
- Net Difference Between Projected and Actual Investment	(251,683)
- Change of Assumptions	157,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,826
Pension Expense/Income	588,302
Contributions	(580,713)
Total Activity in FY 2019	40,605
Net Pension Liability as of 2019	\$3,289,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$5,964,134 Proportionate Share: 0.0011447

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,875,349	\$3,783,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,181	\$0
Net Difference Between Projected and Actual	0	178,827
Change of Assumptions	842	411,273
Changes in Proportion and Differences Between	98,893	4,759
Total	\$199,916	\$594,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$598,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,504
Total	\$670,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$660,430

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$97,070)
2021	(229,461)
2022	(54,528)
2023	(13,884)
2024	0
Thereafter	0
Total	(\$394,943)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,076,040	\$3,783,306	\$1,870,991

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of 2018	\$3,875,349
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,764
- Net Difference Between Projected and Actual Investment	(293,600)
- Change of Assumptions	202,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,638)
Pension Expense/Income	670,284
Contributions	(660,430)
Total Activity in FY 2019	(92,043)
Net Pension Liability as of 2019	\$3,783,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$3,417,998 Proportionate Share: 0.0006560

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,181,243	\$2,168,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,411	\$0
Net Difference Between Projected and Actual	0	102,482
Change of Assumptions	483	235,691
Changes in Proportion and Differences Between	40,583	36,376
Total	\$98,477	\$374,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$343,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,955)
Total	\$329,191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$382,815

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$88,326)
2021	(159,356)
2022	(20,433)
2023	(7,957)
2024	0
Thereafter	0
Total	(\$276,072)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,482,032	\$2,168,122	\$1,072,220

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of 2018	\$2,181,243
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,034
- Net Difference Between Projected and Actual Investment	(167,082)
- Change of Assumptions	109,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,727
Pension Expense/Income	329,191
Contributions	(382,815)
Total Activity in FY 2019	(13,121)
Net Pension Liability as of 2019	\$2,168,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,403,143 Proportionate Share: 0.0002693

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$887,648	\$890,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,568	\$0
Net Difference Between Projected and Actual	0	42,071
Change of Assumptions	198	96,755
Changes in Proportion and Differences Between	25,635	8,170
Total	\$49,401	\$146,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,459
Total	\$165,327

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,152

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,961)
2021	(59,916)
2022	(6,452)
2023	(3,266)
2024	0
Thereafter	0
Total	(\$97,595)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,429,438	\$890,054	\$440,166

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of 2018	\$887,648
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,020
- Net Difference Between Projected and Actual Investment	(68,360)
- Change of Assumptions	43,852
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,719
Pension Expense/Income	165,327
Contributions	(157,152)
Total Activity in FY 2019	2,406
Net Pension Liability as of 2019	\$890,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$529,133 Proportionate Share: 0.0001016

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$418,856	\$335,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,892	\$0
Net Difference Between Projected and Actual	0	15,872
Change of Assumptions	75	36,503
Changes in Proportion and Differences Between	29,362	82,757
Total	\$38,329	\$135,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,431)
Total	\$40,715

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,471

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,953)
2021	(42,355)
2022	(23,264)
2023	(1,231)
2024	0
Thereafter	0
Total	(\$96,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$539,290	\$335,794	\$166,063

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of 2018	\$418,856
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,443
- Net Difference Between Projected and Actual Investment	(28,277)
- Change of Assumptions	29,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,299)
Pension Expense/Income	40,715
Contributions	(59,471)
Total Activity in FY 2019	(83,062)
Net Pension Liability as of 2019	\$335,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$359,509 Proportionate Share: 0.0000690

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$239,152	\$228,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,039	\$0
Net Difference Between Projected and Actual	0	10,779
Change of Assumptions	51	24,791
Changes in Proportion and Differences Between	2,870	4,769
Total	\$8,960	\$40,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,768)
Total	\$27,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,265

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,512)
2021	(16,466)
2022	(4,565)
2023	(836)
2024	0
Thereafter	0
Total	(\$31,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$366,250	\$228,049	\$112,779

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of 2018	\$239,152
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,927
- Net Difference Between Projected and Actual Investment	(17,862)
- Change of Assumptions	13,089
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,683
Pension Expense/Income	27,325
Contributions	(40,265)
Total Activity in FY 2019	(11,103)
Net Pension Liability as of 2019	\$228,049

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$557,731 Proportionate Share: 0.0001070

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$340,044	\$353,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,364	\$0
Net Difference Between Projected and Actual	0	16,716
Change of Assumptions	79	38,443
Changes in Proportion and Differences Between	19,374	22,286
Total	\$28,817	\$77,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,915)
Total	\$43,055

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,186

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,400)
2021	(28,785)
2022	(145)
2023	(1,298)
2024	0
Thereafter	0
Total	(\$48,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$567,953	\$353,642	\$174,890

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of 2018	\$340,044
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,940
- Net Difference Between Projected and Actual Investment	(26,787)
- Change of Assumptions	15,425
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,151
Pension Expense/Income	43,055
Contributions	(59,186)
Total Activity in FY 2019	13,598
Net Pension Liability as of 2019	\$353,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$996,074 Proportionate Share: 0.0001912

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$641,362	\$631,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,733	\$0
Net Difference Between Projected and Actual	0	29,870
Change of Assumptions	141	68,695
Changes in Proportion and Differences Between	19,330	10
Total	\$36,204	\$98,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,663
Total	\$132,678

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,314)
2021	(38,386)
2022	(7,352)
2023	(2,319)
2024	0
Thereafter	0
Total	(\$62,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,014,885	\$631,928	\$312,513

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of 2018	\$641,362
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,389
- Net Difference Between Projected and Actual Investment	(48,865)
- Change of Assumptions	32,898
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,974)
Pension Expense/Income	132,678
Contributions	(111,560)
Total Activity in FY 2019	(9,434)
Net Pension Liability as of 2019	\$631,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$3,609,220 Proportionate Share: 0.0006927

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,624,217	\$2,289,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,623	\$0
Net Difference Between Projected and Actual	0	108,215
Change of Assumptions	510	248,877
Changes in Proportion and Differences Between	41,668	229,892
Total	\$102,801	\$586,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(123,139)
Total	\$239,205

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,232

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$150,481)
2021	(223,953)
2022	(101,347)
2023	(8,402)
2024	0
Thereafter	0
Total	(\$484,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,676,835	\$2,289,418	\$1,132,205

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

Net Pension Liability as of 2018	\$2,624,217
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,482
- Net Difference Between Projected and Actual Investment	(185,934)
- Change of Assumptions	166,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(177,056)
Pension Expense/Income	239,205
Contributions	(404,232)
Total Activity in FY 2019	(334,799)
Net Pension Liability as of 2019	\$2,289,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,008,850 Proportionate Share: 0.0001936

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$648,156	\$639,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,943	\$0
Net Difference Between Projected and Actual	0	30,245
Change of Assumptions	142	69,558
Changes in Proportion and Differences Between	19,499	2,542
Total	\$36,584	\$102,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,888)
Total	\$82,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,991

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,363)
2021	(37,920)
2022	(7,127)
2023	(2,351)
2024	0
Thereafter	0
Total	(\$65,761)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,027,624	\$639,860	\$316,436

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of 2018	\$648,156
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,510
- Net Difference Between Projected and Actual Investment	(49,441)
- Change of Assumptions	33,110
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,134
Pension Expense/Income	82,382
Contributions	(112,991)
Total Activity in FY 2019	(8,296)
Net Pension Liability as of 2019	\$639,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$9,875,622 Proportionate Share: 0.0018955

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,876,978	\$6,264,748

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,888	\$0
Net Difference Between Projected and Actual	0	296,119
Change of Assumptions	1,395	681,024
Changes in Proportion and Differences Between	151,959	382,910
Total	\$319,242	\$1,360,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$991,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(268,147)
Total	\$723,368

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,107,848

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$309,578)
2021	(506,839)
2022	(201,402)
2023	(22,992)
2024	0
Thereafter	0
Total	(\$1,040,811)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,061,268	\$6,264,748	\$3,098,160

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of 2018	\$6,876,978
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,420
- Net Difference Between Projected and Actual Investment	(499,788)
- Change of Assumptions	408,180
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(212,562)
Pension Expense/Income	723,368
Contributions	(1,107,848)
Total Activity in FY 2019	(612,230)
Net Pension Liability as of 2019	\$6,264,748

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT - 528001

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$851,578 Proportionate Share: 0.0001634

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$678,730	\$540,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,300	\$0
Net Difference Between Projected and Actual	0	25,527
Change of Assumptions	120	58,707
Changes in Proportion and Differences Between	7,742	120,456
Total	\$22,162	\$204,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,608)
Total	(\$135)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,135

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$64,127)
2021	(77,847)
2022	(38,571)
2023	(1,983)
2024	0
Thereafter	0
Total	(\$182,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$867,323	\$540,047	\$267,074

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of 2018	\$678,730
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,470
- Net Difference Between Projected and Actual Investment	(45,628)
- Change of Assumptions	48,775
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,030)
Pension Expense/Income	(135)
Contributions	(96,135)
Total Activity in FY 2019	(138,683)
Net Pension Liability as of 2019	\$540,047

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$170,845 Proportionate Share: 0.0000328

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$174,268	\$108,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,871	\$0
Net Difference Between Projected and Actual	0	5,124
Change of Assumptions	24	11,785
Changes in Proportion and Differences Between	0	70,910
Total	\$2,895	\$87,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,005)
Total	(\$20,848)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,711

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,212)
2021	(34,322)
2022	(17,992)
2023	(398)
2024	0
Thereafter	0
Total	(\$84,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,102	\$108,406	\$53,611

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

Net Pension Liability as of 2018	\$174,268
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	604
- Net Difference Between Projected and Actual Investment	(10,285)
- Change of Assumptions	15,805
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,427)
Pension Expense/Income	(20,848)
Contributions	(15,711)
Total Activity in FY 2019	(65,862)
Net Pension Liability as of 2019	\$108,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$505,528 Proportionate Share: 0.0000970

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$309,811	\$320,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,489	\$0
Net Difference Between Projected and Actual	0	15,154
Change of Assumptions	71	34,851
Changes in Proportion and Differences Between	18,535	190
Total	\$27,095	\$50,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,384
Total	\$60,124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,619

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,387)
2021	(16,679)
2022	143
2023	(1,177)
2024	0
Thereafter	0
Total	(\$23,100)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$514,874	\$320,591	\$158,545

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of 2018	\$309,811
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,458
- Net Difference Between Projected and Actual Investment	(24,329)
- Change of Assumptions	14,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,920
Pension Expense/Income	60,124
Contributions	(56,619)
Total Activity in FY 2019	10,780
Net Pension Liability as of 2019	\$320,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$928,659 Proportionate Share: 0.0001782

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$530,618	\$588,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,596	\$0
Net Difference Between Projected and Actual	0	27,839
Change of Assumptions	131	64,025
Changes in Proportion and Differences Between	62,361	18,994
Total	\$78,088	\$110,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,353
Total	\$101,567

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,010

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,728)
2021	(29,722)
2022	9,842
2023	(2,162)
2024	0
Thereafter	0
Total	(\$32,770)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$945,881	\$588,962	\$291,265

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

Net Pension Liability as of 2018	\$530,618
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,693
- Net Difference Between Projected and Actual Investment	(43,554)
- Change of Assumptions	20,040
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,608
Pension Expense/Income	101,567
Contributions	(104,010)
Total Activity in FY 2019	58,344
Net Pension Liability as of 2019	\$588,962

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$1,587,858 Proportionate Share: 0.0003048

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,040,515	\$1,007,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,675	\$0
Net Difference Between Projected and Actual	0	47,616
Change of Assumptions	224	109,510
Changes in Proportion and Differences Between	2,458	8,174
Total	\$29,357	\$165,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,044
Total	\$171,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,753

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,293)
2021	(75,716)
2022	(16,237)
2023	(3,697)
2024	0
Thereafter	0
Total	(\$135,943)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,617,871	\$1,007,383	\$498,190

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of 2018	\$1,040,515
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,138
- Net Difference Between Projected and Actual Investment	(78,432)
- Change of Assumptions	55,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,870)
Pension Expense/Income	171,481
Contributions	(177,753)
Total Activity in FY 2019	(33,132)
Net Pension Liability as of 2019	\$1,007,383

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$1,482,553 Proportionate Share: 0.0002846

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$934,187	\$940,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,907	\$0
Net Difference Between Projected and Actual	0	44,461
Change of Assumptions	209	102,252
Changes in Proportion and Differences Between	27,858	24,103
Total	\$52,974	\$170,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,206)
Total	\$126,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,046

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,848)
2021	(68,684)
2022	(5,857)
2023	(3,453)
2024	0
Thereafter	0
Total	(\$117,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,510,650	\$940,621	\$465,173

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of 2018	\$934,187
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,754
- Net Difference Between Projected and Actual Investment	(72,128)
- Change of Assumptions	45,728
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,461
Pension Expense/Income	126,665
Contributions	(166,046)
Total Activity in FY 2019	6,434
Net Pension Liability as of 2019	\$940,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$6,525,310 Proportionate Share: 0.0012524

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,248,684	\$4,139,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,606	\$0
Net Difference Between Projected and Actual	0	195,652
Change of Assumptions	921	449,968
Changes in Proportion and Differences Between	191,944	16,321
Total	\$302,471	\$661,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$655,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,465
Total	\$694,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$721,141

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$71,658)
2021	(210,477)
2022	(62,144)
2023	(15,191)
2024	0
Thereafter	0
Total	(\$359,470)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,647,709	\$4,139,262	\$2,047,025

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION - 537000

Net Pension Liability as of 2018	\$4,248,684
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,332
- Net Difference Between Projected and Actual Investment	(321,481)
- Change of Assumptions	223,015
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,728)
Pension Expense/Income	694,581
Contributions	(721,141)
Total Activity in FY 2019	(109,422)
Net Pension Liability as of 2019	\$4,139,262

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$467,977 Proportionate Share: 0.0000898

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$353,293	\$296,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,859	\$0
Net Difference Between Projected and Actual	0	14,029
Change of Assumptions	66	32,264
Changes in Proportion and Differences Between	11,657	41,018
Total	\$19,582	\$87,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,045)
Total	\$31,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,876

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,376)
2021	(29,975)
2022	(16,289)
2023	(1,089)
2024	0
Thereafter	0
Total	(\$67,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$476,656	\$296,795	\$146,776

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of 2018	\$353,293
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,263
- Net Difference Between Projected and Actual Investment	(24,492)
- Change of Assumptions	23,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,007)
Pension Expense/Income	31,928
Contributions	(52,876)
Total Activity in FY 2019	(56,498)
Net Pension Liability as of 2019	\$296,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$17,938,376 Proportionate Share: 0.0034430

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,276,152	\$11,379,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,321	\$0
Net Difference Between Projected and Actual	0	537,872
Change of Assumptions	2,533	1,237,018
Changes in Proportion and Differences Between	347,048	117,545
Total	\$650,902	\$1,892,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,800,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,230
Total	\$1,816,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,992,336

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$377,741)
2021	(753,793)
2022	(68,237)
2023	(41,762)
2024	0
Thereafter	0
Total	(\$1,241,533)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,275,361	\$11,379,334	\$5,627,520

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of 2018	\$11,276,152
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,621
- Net Difference Between Projected and Actual Investment	(871,827)
- Change of Assumptions	549,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	447,308
Pension Expense/Income	1,816,224
Contributions	(1,992,336)
Total Activity in FY 2019	103,182
Net Pension Liability as of 2019	\$11,379,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$12,241,790 Proportionate Share: 0.0023496

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,177,707	\$7,765,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$205,630	\$0
Net Difference Between Projected and Actual	0	367,059
Change of Assumptions	1,729	844,176
Changes in Proportion and Differences Between	8,700	320,083
Total	\$216,059	\$1,531,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,229,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,893)
Total	\$1,179,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,352,077

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$427,053)
2021	(691,526)
2022	(168,180)
2023	(28,500)
2024	0
Thereafter	0
Total	(\$1,315,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,471,620	\$7,765,578	\$3,840,378

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of 2018	\$8,177,707
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,240
- Net Difference Between Projected and Actual Investment	(609,251)
- Change of Assumptions	451,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(180,310)
Pension Expense/Income	1,179,156
Contributions	(1,352,077)
Total Activity in FY 2019	(412,129)
Net Pension Liability as of 2019	\$7,765,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$6,457,890 Proportionate Share: 0.0012395

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,059,469	\$4,096,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,477	\$0
Net Difference Between Projected and Actual	0	193,637
Change of Assumptions	912	445,334
Changes in Proportion and Differences Between	200,940	821
Total	\$310,329	\$639,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$648,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,879
Total	\$728,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$720,978

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$75,280)
2021	(215,414)
2022	(23,733)
2023	(15,036)
2024	0
Thereafter	0
Total	(\$329,463)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,579,236	\$4,096,626	\$2,025,940

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of 2018	\$4,059,469
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,664
- Net Difference Between Projected and Actual Investment	(313,863)
- Change of Assumptions	197,710
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,377
Pension Expense/Income	728,247
Contributions	(720,978)
Total Activity in FY 2019	37,157
Net Pension Liability as of 2019	\$4,096,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$994,780 Proportionate Share: 0.0001909

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$626,755	\$630,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,707	\$0
Net Difference Between Projected and Actual	0	29,823
Change of Assumptions	140	68,587
Changes in Proportion and Differences Between	18,592	5,718
Total	\$35,439	\$104,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,393)
Total	\$98,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,416

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,795)
2021	(41,624)
2022	(3,954)
2023	(2,316)
2024	0
Thereafter	0
Total	(\$68,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,013,293	\$630,937	\$312,023

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of 2018	\$626,755
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,553
- Net Difference Between Projected and Actual Investment	(48,385)
- Change of Assumptions	30,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,271
Pension Expense/Income	98,465
Contributions	(111,416)
Total Activity in FY 2019	4,182
Net Pension Liability as of 2019	\$630,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$692,168 Proportionate Share: 0.0001329

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$465,055	\$439,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,631	\$0
Net Difference Between Projected and Actual	0	20,762
Change of Assumptions	98	47,749
Changes in Proportion and Differences Between	424	31,736
Total	\$12,153	\$100,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,280)
Total	\$54,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,523

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,258)
2021	(45,322)
2022	(9,902)
2023	(1,612)
2024	0
Thereafter	0
Total	(\$88,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$705,430	\$439,243	\$217,223

PERF Net Pension Liability - Unaudited

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

Net Pension Liability as of 2018	\$465,055
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,581
- Net Difference Between Projected and Actual Investment	(34,535)
- Change of Assumptions	25,912
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	515
Pension Expense/Income	54,238
Contributions	(77,523)
Total Activity in FY 2019	(25,812)
Net Pension Liability as of 2019	\$439,243

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

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

Wages: \$737,219 Proportionate Share: 0.0001415

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$491,892	\$467,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,384	\$0
Net Difference Between Projected and Actual	0	22,105
Change of Assumptions	104	50,839
Changes in Proportion and Differences Between	3,627	19,793
Total	\$16,115	\$92,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,386
Total	\$76,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,924

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,681)
2021	(39,238)
2022	(12,988)
2023	(1,715)
2024	0
Thereafter	0
Total	(\$76,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$751,079	\$467,667	\$231,279

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

Net Pension Liability as of 2018	\$491,892
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,985
- Net Difference Between Projected and Actual Investment	(36,673)
- Change of Assumptions	27,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,089)
Pension Expense/Income	76,403
Contributions	(67,924)
Total Activity in FY 2019	(24,225)
Net Pension Liability as of 2019	\$467,667

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

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

Wages: \$148,824 Proportionate Share: 0.000286

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$94,098	\$94,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,503	\$0
Net Difference Between Projected and Actual	0	4,468
Change of Assumptions	21	10,276
Changes in Proportion and Differences Between	2,750	566
Total	\$5,274	\$15,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,035
Total	\$16,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,668

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,860)
2021	(6,183)
2022	(646)
2023	(347)
2024	0
Thereafter	0
Total	(\$10,036)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$151,808	\$94,525	\$46,746

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of 2018	\$94,098
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,278
- Net Difference Between Projected and Actual Investment	(7,255)
- Change of Assumptions	4,630
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,447
Pension Expense/Income	16,995
Contributions	(16,668)
Total Activity in FY 2019	427
Net Pension Liability as of 2019	\$94,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$984,402 Proportionate Share: 0.0001889

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$658,687	\$624,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,532	\$0
Net Difference Between Projected and Actual	0	29,510
Change of Assumptions	139	67,869
Changes in Proportion and Differences Between	643	26,238
Total	\$17,314	\$123,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,003)
Total	\$66,808

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,253

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,120)
2021	(54,412)
2022	(13,480)
2023	(2,291)
2024	0
Thereafter	0
Total	(\$106,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,002,677	\$624,327	\$308,754

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of 2018	\$658,687
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,963
- Net Difference Between Projected and Actual Investment	(49,018)
- Change of Assumptions	36,462
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,678
Pension Expense/Income	66,808
Contributions	(110,253)
Total Activity in FY 2019	(34,360)
Net Pension Liability as of 2019	\$624,327

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$438,387 Proportionate Share: 0.0000841

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$275,840	\$277,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,360	\$0
Net Difference Between Projected and Actual	0	13,138
Change of Assumptions	62	30,216
Changes in Proportion and Differences Between	10,888	73
Total	\$18,310	\$43,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,444
Total	\$47,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,099

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,514)
2021	(15,912)
2022	(1,671)
2023	(1,020)
2024	0
Thereafter	0
Total	(\$25,117)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$446,401	\$277,956	\$137,460

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of 2018	\$275,840
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,772
- Net Difference Between Projected and Actual Investment	(21,307)
- Change of Assumptions	13,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,835
Pension Expense/Income	47,436
Contributions	(49,099)
Total Activity in FY 2019	2,116
Net Pension Liability as of 2019	\$277,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$13,292 Proportionate Share: 0.000026

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,909	\$8,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$228	\$0
Net Difference Between Projected and Actual	0	406
Change of Assumptions	2	934
Changes in Proportion and Differences Between	1,923	7,022
Total	\$2,153	\$8,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(212)
Total	\$1,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,524

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,304)
2021	(2,735)
2022	(1,139)
2023	(31)
2024	0
Thereafter	0
Total	(\$6,209)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,801	\$8,593	\$4,250

PERF Net Pension Liability - Unaudited
MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of 2018	\$12,909
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	(788)
- Change of Assumptions	1,110
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,322)
Pension Expense/Income	1,148
Contributions	(1,524)
Total Activity in FY 2019	(4,316)
Net Pension Liability as of 2019	\$8,593

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 564000
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(466)
Total	(\$466)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ABOITE TOWNSHIP-ALLEN COUNTY - 564000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	466
Pension Expense/Income	(466)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$603,030 Proportionate Share: 0.0001157

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$389,301	\$382,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,126	\$0
Net Difference Between Projected and Actual	0	18,075
Change of Assumptions	85	41,569
Changes in Proportion and Differences Between	3,476	4,020
Total	\$13,687	\$63,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,257)
Total	\$53,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,539

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,753)
2021	(28,082)
2022	(4,739)
2023	(1,403)
2024	0
Thereafter	0
Total	(\$49,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$614,133	\$382,396	\$189,110

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of 2018	\$389,301
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,062
- Net Difference Between Projected and Actual Investment	(29,605)
- Change of Assumptions	20,096
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,817
Pension Expense/Income	53,264
Contributions	(67,539)
Total Activity in FY 2019	(6,905)
Net Pension Liability as of 2019	\$382,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,884,422 Proportionate Share: 0.0003617

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,273,892	\$1,195,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,655	\$0
Net Difference Between Projected and Actual	0	56,505
Change of Assumptions	266	129,953
Changes in Proportion and Differences Between	1,186	45,703
Total	\$33,107	\$232,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,014)
Total	\$154,187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,048

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$63,683)
2021	(102,014)
2022	(28,971)
2023	(4,386)
2024	0
Thereafter	0
Total	(\$199,054)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,919,895	\$1,195,442	\$591,192

PERF Net Pension Liability - Unaudited

MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of 2018	\$1,273,892
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,082
- Net Difference Between Projected and Actual Investment	(94,233)
- Change of Assumptions	71,819
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,257)
Pension Expense/Income	154,187
Contributions	(211,048)
Total Activity in FY 2019	(78,450)
Net Pension Liability as of 2019	\$1,195,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,792,468 Proportionate Share: 0.0003440

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,181,492	\$1,136,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,106	\$0
Net Difference Between Projected and Actual	0	53,740
Change of Assumptions	253	123,594
Changes in Proportion and Differences Between	19,435	27,205
Total	\$49,794	\$204,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(428)
Total	\$179,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,383

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,887)
2021	(84,529)
2022	(20,157)
2023	(4,172)
2024	0
Thereafter	0
Total	(\$154,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,825,944	\$1,136,942	\$562,262

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of 2018	\$1,181,492
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,735
- Net Difference Between Projected and Actual Investment	(88,731)
- Change of Assumptions	63,549
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,235)
Pension Expense/Income	179,515
Contributions	(200,383)
Total Activity in FY 2019	(44,550)
Net Pension Liability as of 2019	\$1,136,942

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$529,977 Proportionate Share: 0.0001017

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$336,987	\$336,125

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,900	\$0
Net Difference Between Projected and Actual	0	15,888
Change of Assumptions	75	36,539
Changes in Proportion and Differences Between	7,599	2,823
Total	\$16,574	\$55,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,419
Total	\$57,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,358

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,553)
2021	(23,016)
2022	(2,873)
2023	(1,234)
2024	0
Thereafter	0
Total	(\$38,676)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$539,821	\$336,125	\$166,227

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of 2018	\$336,987
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,516
- Net Difference Between Projected and Actual Investment	(25,868)
- Change of Assumptions	16,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,390
Pension Expense/Income	57,617
Contributions	(59,358)
Total Activity in FY 2019	(862)
Net Pension Liability as of 2019	\$336,125

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 571000
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,515,032 Proportionate Share: 0.0004827

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,582,004	\$1,595,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,244	\$0
Net Difference Between Projected and Actual	0	75,408
Change of Assumptions	355	173,427
Changes in Proportion and Differences Between	94,561	444
Total	\$137,160	\$249,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,917
Total	\$290,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,672

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,947)
2021	(75,996)
2022	(9,320)
2023	(5,856)
2024	0
Thereafter	0
Total	(\$112,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,562,160	\$1,595,354	\$788,964

PERF Net Pension Liability - Unaudited
GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of 2018	\$1,582,004
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,662
- Net Difference Between Projected and Actual Investment	(122,261)
- Change of Assumptions	77,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,037
Pension Expense/Income	290,412
Contributions	(281,672)
Total Activity in FY 2019	13,350
Net Pension Liability as of 2019	\$1,595,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$1,481,731 Proportionate Share: 0.0002844

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$912,446	\$939,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,890	\$0
Net Difference Between Projected and Actual	0	44,430
Change of Assumptions	209	102,181
Changes in Proportion and Differences Between	45,265	11,986
Total	\$70,364	\$158,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,696)
Total	\$144,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,954

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,964)
2021	(57,210)
2022	(609)
2023	(3,450)
2024	0
Thereafter	0
Total	(\$88,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,509,588	\$939,960	\$464,847

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of 2018	\$912,446
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,019
- Net Difference Between Projected and Actual Investment	(71,453)
- Change of Assumptions	42,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,472
Pension Expense/Income	144,070
Contributions	(165,954)
Total Activity in FY 2019	27,514
Net Pension Liability as of 2019	\$939,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 575000
 Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$14,751,521 Proportionate Share: 0.0028313

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,799,117	\$9,357,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$247,787	\$0
Net Difference Between Projected and Actual	0	442,311
Change of Assumptions	2,083	1,017,243
Changes in Proportion and Differences Between	242,925	149,838
Total	\$492,795	\$1,609,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,481,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	302,688
Total	\$1,783,709

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,647,876

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$274,944)
2021	(622,497)
2022	(184,814)
2023	(34,342)
2024	0
Thereafter	0
Total	(\$1,116,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,028,472	\$9,357,627	\$4,627,708

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of 2018	\$9,799,117
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,303
- Net Difference Between Projected and Actual Investment	(732,522)
- Change of Assumptions	534,877
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(499,981)
Pension Expense/Income	1,783,709
Contributions	(1,647,876)
Total Activity in FY 2019	(441,490)
Net Pension Liability as of 2019	\$9,357,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$4,903,508 Proportionate Share: 0.0009412

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,237,724	\$3,110,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,371	\$0
Net Difference Between Projected and Actual	0	147,036
Change of Assumptions	693	338,159
Changes in Proportion and Differences Between	3,069	386,612
Total	\$86,133	\$871,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$492,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(289,127)
Total	\$203,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$549,194

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$316,866)
2021	(401,178)
2022	(56,214)
2023	(11,416)
2024	0
Thereafter	0
Total	(\$785,674)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,995,867	\$3,110,726	\$1,538,374

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of 2018	\$3,237,724
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,249
- Net Difference Between Projected and Actual Investment	(242,925)
- Change of Assumptions	174,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	246,986
Pension Expense/Income	203,204
Contributions	(549,194)
Total Activity in FY 2019	(126,998)
Net Pension Liability as of 2019	\$3,110,726

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$2,721,043 Proportionate Share: 0.0005223

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,735,550	\$1,726,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,710	\$0
Net Difference Between Projected and Actual	0	81,595
Change of Assumptions	384	187,654
Changes in Proportion and Differences Between	33,671	11,237
Total	\$79,765	\$280,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,190)
Total	\$244,019

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,757

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$62,331)
2021	(116,059)
2022	(15,995)
2023	(6,336)
2024	0
Thereafter	0
Total	(\$200,721)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,772,356	\$1,726,235	\$853,690

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of 2018	\$1,735,550
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,130
- Net Difference Between Projected and Actual Investment	(132,995)
- Change of Assumptions	87,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,026
Pension Expense/Income	244,019
Contributions	(304,757)
Total Activity in FY 2019	(9,315)
Net Pension Liability as of 2019	\$1,726,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$3,868,618 Proportionate Share: 0.0007425

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,517,550	\$2,454,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,981	\$0
Net Difference Between Projected and Actual	0	115,995
Change of Assumptions	546	266,769
Changes in Proportion and Differences Between	32,734	11,809
Total	\$98,261	\$394,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,786
Total	\$402,179

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$421,506

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$82,451)
2021	(166,998)
2022	(37,855)
2023	(9,008)
2024	0
Thereafter	0
Total	(\$296,312)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,941,172	\$2,454,010	\$1,213,603

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of 2018	\$2,517,550
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,228
- Net Difference Between Projected and Actual Investment	(190,555)
- Change of Assumptions	132,007
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,893)
Pension Expense/Income	402,179
Contributions	(421,506)
Total Activity in FY 2019	(63,540)
Net Pension Liability as of 2019	\$2,454,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$66,412,081 Proportionate Share: 0.0127468

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$42,088,372	\$42,128,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,115,561	\$0
Net Difference Between Projected and Actual	0	1,991,331
Change of Assumptions	9,379	4,579,732
Changes in Proportion and Differences Between	1,175,115	158,987
Total	\$2,300,055	\$6,730,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,667,707
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	387,510
Total	\$7,055,217

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,279,253

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,244,894)
2021	(2,671,429)
2022	(359,057)
2023	(154,615)
2024	0
Thereafter	0
Total	(\$4,429,995)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$67,659,707	\$42,128,986	\$20,834,411

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of 2018	\$42,088,372
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	568,000
- Net Difference Between Projected and Actual Investment	(3,237,823)
- Change of Assumptions	2,087,242
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	847,231
Pension Expense/Income	7,055,217
Contributions	(7,279,253)
Total Activity in FY 2019	40,614
Net Pension Liability as of 2019	\$42,128,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$4,202,843 Proportionate Share: 0.0008067

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,293,616	\$2,666,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,600	\$0
Net Difference Between Projected and Actual	0	126,024
Change of Assumptions	594	289,835
Changes in Proportion and Differences Between	119,393	2,268,364
Total	\$190,587	\$2,684,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,384,624)
Total	(\$962,648)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$471,073

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$886,159)
2021	(923,618)
2022	(674,074)
2023	(9,785)
2024	0
Thereafter	0
Total	(\$2,493,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,281,944	\$2,666,195	\$1,318,536

PERF Net Pension Liability - Unaudited
GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of 2018	\$5,293,616
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,731
- Net Difference Between Projected and Actual Investment	(282,800)
- Change of Assumptions	548,110
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,460,741)
Pension Expense/Income	(962,648)
Contributions	(471,073)
Total Activity in FY 2019	(2,627,421)
Net Pension Liability as of 2019	\$2,666,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$579,981 Proportionate Share: 0.0001113

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$308,791	\$367,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,741	\$0
Net Difference Between Projected and Actual	0	17,388
Change of Assumptions	82	39,988
Changes in Proportion and Differences Between	57,627	84,494
Total	\$67,450	\$141,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,253)
Total	(\$18,033)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,958

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,974)
2021	(44,866)
2022	11,769
2023	(1,349)
2024	0
Thereafter	0
Total	(\$74,420)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$590,778	\$367,854	\$181,918

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of 2018	\$308,791
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,724
- Net Difference Between Projected and Actual Investment	(26,533)
- Change of Assumptions	8,939
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153,924
Pension Expense/Income	(18,033)
Contributions	(64,958)
Total Activity in FY 2019	59,063
Net Pension Liability as of 2019	\$367,854

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 584001
 Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$815,056 Proportionate Share: 0.0001564

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$514,652	\$516,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,688	\$0
Net Difference Between Projected and Actual	0	24,433
Change of Assumptions	115	56,192
Changes in Proportion and Differences Between	59,424	2,734
Total	\$73,227	\$83,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,102
Total	\$90,913

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,887

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,916
2021	(11,310)
2022	(3,842)
2023	(1,896)
2024	0
Thereafter	0
Total	(\$10,132)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$830,167	\$516,912	\$255,633

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of 2018	\$514,652
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,992
- Net Difference Between Projected and Actual Investment	(39,675)
- Change of Assumptions	25,332
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,585
Pension Expense/Income	90,913
Contributions	(89,887)
Total Activity in FY 2019	2,260
Net Pension Liability as of 2019	\$516,912

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$732,701 Proportionate Share: 0.0001406

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$481,361	\$464,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,305	\$0
Net Difference Between Projected and Actual	0	21,965
Change of Assumptions	103	50,515
Changes in Proportion and Differences Between	1,345	9,111
Total	\$13,753	\$81,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,834
Total	\$77,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,062

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,996)
2021	(37,315)
2022	(7,821)
2023	(1,706)
2024	0
Thereafter	0
Total	(\$67,838)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$746,301	\$464,692	\$229,808

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of 2018	\$481,361
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,043
- Net Difference Between Projected and Actual Investment	(36,221)
- Change of Assumptions	25,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,539)
Pension Expense/Income	77,380
Contributions	(82,062)
Total Activity in FY 2019	(16,669)
Net Pension Liability as of 2019	\$464,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 586001
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$224,061 Proportionate Share: 0.0000430

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$164,077	\$142,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,763	\$0
Net Difference Between Projected and Actual	0	6,718
Change of Assumptions	32	15,449
Changes in Proportion and Differences Between	182	18,946
Total	\$3,977	\$41,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,305)
Total	\$14,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,095

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,732)
2021	(17,299)
2022	(6,583)
2023	(522)
2024	0
Thereafter	0
Total	(\$37,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,243	\$142,118	\$70,283

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of 2018	\$164,077
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,628
- Net Difference Between Projected and Actual Investment	(11,577)
- Change of Assumptions	10,537
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,640)
Pension Expense/Income	14,188
Contributions	(25,095)
Total Activity in FY 2019	(21,959)
Net Pension Liability as of 2019	\$142,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$29,000 Proportionate Share: 0.0000056

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,043	\$18,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$490	\$0
Net Difference Between Projected and Actual	0	875
Change of Assumptions	4	2,012
Changes in Proportion and Differences Between	1	1,067
Total	\$495	\$3,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(751)
Total	\$2,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,248

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,138)
2021	(1,721)
2022	(532)
2023	(68)
2024	0
Thereafter	0
Total	(\$3,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,725	\$18,508	\$9,153

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of 2018	\$20,043
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229
- Net Difference Between Projected and Actual Investment	(1,469)
- Change of Assumptions	1,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(387)
Pension Expense/Income	2,178
Contributions	(3,248)
Total Activity in FY 2019	(1,535)
Net Pension Liability as of 2019	\$18,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$1,674,382 Proportionate Share: 0.0003214

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,183,870	\$1,062,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,128	\$0
Net Difference Between Projected and Actual	0	50,210
Change of Assumptions	236	115,474
Changes in Proportion and Differences Between	1,265	83,514
Total	\$29,629	\$249,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,643)
Total	\$152,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,937

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$69,665)
2021	(106,557)
2022	(39,449)
2023	(3,898)
2024	0
Thereafter	0
Total	(\$219,569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,705,983	\$1,062,247	\$525,322

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of 2018	\$1,183,870
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,726
- Net Difference Between Projected and Actual Investment	(85,272)
- Change of Assumptions	72,028
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,646)
Pension Expense/Income	152,478
Contributions	(183,937)
Total Activity in FY 2019	(121,623)
Net Pension Liability as of 2019	\$1,062,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$2,319,535 Proportionate Share: 0.0004452

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,457,332	\$1,471,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,963	\$0
Net Difference Between Projected and Actual	0	69,550
Change of Assumptions	328	159,954
Changes in Proportion and Differences Between	45,487	67,494
Total	\$84,778	\$296,998

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,879
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,035)
Total	\$207,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,241

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$75,530)
2021	(122,345)
2022	(8,945)
2023	(5,400)
2024	0
Thereafter	0
Total	(\$212,220)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,363,111	\$1,471,414	\$727,671

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of 2018	\$1,457,332
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,003
- Net Difference Between Projected and Actual Investment	(112,710)
- Change of Assumptions	70,897
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,289
Pension Expense/Income	207,844
Contributions	(256,241)
Total Activity in FY 2019	14,082
Net Pension Liability as of 2019	\$1,471,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 600000
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,517,794 Proportionate Share: 0.0002913

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,072,447	\$962,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,494	\$0
Net Difference Between Projected and Actual	0	45,507
Change of Assumptions	214	104,660
Changes in Proportion and Differences Between	982	103,352
Total	\$26,690	\$253,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,098)
Total	\$84,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,992

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$79,893)
2021	(108,520)
2022	(34,884)
2023	(3,532)
2024	0
Thereafter	0
Total	(\$226,829)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,546,213	\$962,765	\$476,125

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of 2018	\$1,072,447
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,541
- Net Difference Between Projected and Actual Investment	(77,269)
- Change of Assumptions	65,195
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,435)
Pension Expense/Income	84,278
Contributions	(169,992)
Total Activity in FY 2019	(109,682)
Net Pension Liability as of 2019	\$962,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 601000
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$10,685,248 Proportionate Share: 0.0020509

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,069,251	\$6,778,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,488	\$0
Net Difference Between Projected and Actual	0	320,396
Change of Assumptions	1,509	736,857
Changes in Proportion and Differences Between	318,129	124,122
Total	\$499,126	\$1,181,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,072,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,192)
Total	\$1,031,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,166,792

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$150,952)
2021	(373,745)
2022	(132,675)
2023	(24,877)
2024	0
Thereafter	0
Total	(\$682,249)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,886,128	\$6,778,355	\$3,352,158

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of 2018	\$7,069,251
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,519
- Net Difference Between Projected and Actual Investment	(529,759)
- Change of Assumptions	382,875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,350)
Pension Expense/Income	1,031,611
Contributions	(1,166,792)
Total Activity in FY 2019	(290,896)
Net Pension Liability as of 2019	\$6,778,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$12,650,110 Proportionate Share: 0.0024280

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,143,397	\$8,024,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,491	\$0
Net Difference Between Projected and Actual	0	379,307
Change of Assumptions	1,786	872,344
Changes in Proportion and Differences Between	91,768	100,787
Total	\$306,045	\$1,352,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,270,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,481
Total	\$1,290,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,390,374

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$322,875)
2021	(595,103)
2022	(98,964)
2023	(29,451)
2024	0
Thereafter	0
Total	(\$1,046,393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,887,766	\$8,024,695	\$3,968,521

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of 2018	\$8,143,397
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,547
- Net Difference Between Projected and Actual Investment	(620,482)
- Change of Assumptions	417,575
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,492
Pension Expense/Income	1,290,540
Contributions	(1,390,374)
Total Activity in FY 2019	(118,702)
Net Pension Liability as of 2019	\$8,024,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 602001
 Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$3,557,942 Proportionate Share: 0.0006829

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,314,747	\$2,257,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,765	\$0
Net Difference Between Projected and Actual	0	106,684
Change of Assumptions	502	245,356
Changes in Proportion and Differences Between	6,435	32,738
Total	\$66,702	\$384,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,217
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,831)
Total	\$331,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$398,489

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$101,574)
2021	(175,990)
2022	(32,227)
2023	(8,285)
2024	0
Thereafter	0
Total	(\$318,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,624,817	\$2,257,028	\$1,116,188

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of 2018	\$2,314,747
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,651
- Net Difference Between Projected and Actual Investment	(175,238)
- Change of Assumptions	121,296
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,675
Pension Expense/Income	331,386
Contributions	(398,489)
Total Activity in FY 2019	(57,719)
Net Pension Liability as of 2019	\$2,257,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$4,841,143 Proportionate Share: 0.0009292

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,255,728	\$3,071,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,321	\$0
Net Difference Between Projected and Actual	0	145,161
Change of Assumptions	684	333,847
Changes in Proportion and Differences Between	4,162	112,298
Total	\$86,167	\$591,306

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$486,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,072)
Total	\$456,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$542,208

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$160,009)
2021	(263,633)
2022	(70,229)
2023	(11,268)
2024	0
Thereafter	0
Total	(\$505,139)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,932,171	\$3,071,065	\$1,518,760

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of 2018	\$3,255,728
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,964
- Net Difference Between Projected and Actual Investment	(241,583)
- Change of Assumptions	181,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,650)
Pension Expense/Income	456,982
Contributions	(542,208)
Total Activity in FY 2019	(184,663)
Net Pension Liability as of 2019	\$3,071,065

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 602003
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,240,047 Proportionate Share: 0.0002380

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$835,333	\$786,605

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,829	\$0
Net Difference Between Projected and Actual	0	37,181
Change of Assumptions	175	85,510
Changes in Proportion and Differences Between	2,996	41,551
Total	\$24,000	\$164,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,278
Total	\$132,773

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,886

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,482)
2021	(73,530)
2022	(18,341)
2023	(2,889)
2024	0
Thereafter	0
Total	(\$140,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,263,298	\$786,605	\$389,007

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of 2018	\$835,333
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,961
- Net Difference Between Projected and Actual Investment	(61,920)
- Change of Assumptions	46,799
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,455)
Pension Expense/Income	132,773
Contributions	(138,886)
Total Activity in FY 2019	(48,728)
Net Pension Liability as of 2019	\$786,605

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 604000
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,637,183 Proportionate Share: 0.0003142

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,099,963	\$1,038,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,498	\$0
Net Difference Between Projected and Actual	0	49,085
Change of Assumptions	231	112,887
Changes in Proportion and Differences Between	3,964	47,458
Total	\$31,693	\$209,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,447
Total	\$169,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,359

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$56,604)
2021	(93,811)
2022	(23,510)
2023	(3,812)
2024	0
Thereafter	0
Total	(\$177,737)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,667,766	\$1,038,451	\$513,554

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of 2018	\$1,099,963
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,188
- Net Difference Between Projected and Actual Investment	(81,662)
- Change of Assumptions	61,337
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,817)
Pension Expense/Income	169,801
Contributions	(183,359)
Total Activity in FY 2019	(61,512)
Net Pension Liability as of 2019	\$1,038,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 606000
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,192,639 Proportionate Share: 0.0004208

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,453,256	\$1,390,771

	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	0	65,738
Change of Assumptions	310	151,187
Changes in Proportion and Differences Between	2,893	77,377
Total	\$40,030	\$294,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,615)
Total	\$216,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,482

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$87,032)
2021	(134,682)
2022	(27,454)
2023	(5,104)
2024	0
Thereafter	0
Total	(\$254,272)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,233,596	\$1,390,771	\$687,790

PERF Net Pension Liability - Unaudited
CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of 2018	\$1,453,256
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,920
- Net Difference Between Projected and Actual Investment	(108,778)
- Change of Assumptions	79,001
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,647)
Pension Expense/Income	216,501
Contributions	(241,482)
Total Activity in FY 2019	(62,485)
Net Pension Liability as of 2019	\$1,390,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$45,651 Proportionate Share: 0.0000088

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$29,894	\$29,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$770	\$0
Net Difference Between Projected and Actual	0	1,375
Change of Assumptions	6	3,162
Changes in Proportion and Differences Between	30	0
Total	\$806	\$4,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	232
Total	\$4,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,113

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,090)
2021	(2,095)
2022	(438)
2023	(108)
2024	0
Thereafter	0
Total	(\$3,731)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,710	\$29,085	\$14,383

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of 2018	\$29,894
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	381
- Net Difference Between Projected and Actual Investment	(2,260)
- Change of Assumptions	1,573
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225)
Pension Expense/Income	4,835
Contributions	(5,113)
Total Activity in FY 2019	(809)
Net Pension Liability as of 2019	\$29,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$4,871,066 Proportionate Share: 0.0009349

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,208,509	\$3,089,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,820	\$0
Net Difference Between Projected and Actual	0	146,052
Change of Assumptions	688	335,895
Changes in Proportion and Differences Between	4,546	42,418
Total	\$87,054	\$524,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$489,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,827
Total	\$492,863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$545,558

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$133,424)
2021	(238,595)
2022	(53,953)
2023	(11,339)
2024	0
Thereafter	0
Total	(\$437,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,962,427	\$3,089,904	\$1,528,077

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of 2018	\$3,208,509
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,078
- Net Difference Between Projected and Actual Investment	(241,075)
- Change of Assumptions	172,320
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,233)
Pension Expense/Income	492,863
Contributions	(545,558)
Total Activity in FY 2019	(118,605)
Net Pension Liability as of 2019	\$3,089,904

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$4,827,161 Proportionate Share: 0.0009265

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,066,852	\$3,062,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,084	\$0
Net Difference Between Projected and Actual	0	144,740
Change of Assumptions	682	332,877
Changes in Proportion and Differences Between	82,966	4,253
Total	\$164,732	\$481,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$484,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,721
Total	\$514,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$534,929

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$87,658)
2021	(191,540)
2022	(26,702)
2023	(11,238)
2024	0
Thereafter	0
Total	(\$317,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,917,840	\$3,062,142	\$1,514,347

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of 2018	\$3,066,852
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,185
- Net Difference Between Projected and Actual Investment	(235,568)
- Change of Assumptions	152,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,315
Pension Expense/Income	514,363
Contributions	(534,929)
Total Activity in FY 2019	(4,710)
Net Pension Liability as of 2019	\$3,062,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$6,143,264 Proportionate Share: 0.0011791

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,869,914	\$3,897,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,191	\$0
Net Difference Between Projected and Actual	0	184,201
Change of Assumptions	868	423,633
Changes in Proportion and Differences Between	114,438	144,228
Total	\$218,497	\$752,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$616,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,391)
Total	\$562,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$686,171

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$184,877)
2021	(309,830)
2022	(24,556)
2023	(14,302)
2024	0
Thereafter	0
Total	(\$533,565)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,258,634	\$3,897,001	\$1,927,217

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of 2018	\$3,869,914
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,844
- Net Difference Between Projected and Actual Investment	(298,813)
- Change of Assumptions	189,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,461
Pension Expense/Income	562,383
Contributions	(686,171)
Total Activity in FY 2019	27,087
Net Pension Liability as of 2019	\$3,897,001

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$4,738,847 Proportionate Share: 0.0009096

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,972,075	\$3,006,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,605	\$0
Net Difference Between Projected and Actual	0	142,100
Change of Assumptions	669	326,805
Changes in Proportion and Differences Between	99,000	9,413
Total	\$179,274	\$478,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$475,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,725
Total	\$511,526

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,163

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$84,374)
2021	(187,071)
2022	(16,565)
2023	(11,034)
2024	0
Thereafter	0
Total	(\$299,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,828,135	\$3,006,286	\$1,486,724

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of 2018	\$2,972,075
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,939
- Net Difference Between Projected and Actual Investment	(230,121)
- Change of Assumptions	143,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,039
Pension Expense/Income	511,526
Contributions	(525,163)
Total Activity in FY 2019	34,211
Net Pension Liability as of 2019	\$3,006,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 614000
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$14,784,364 Proportionate Share: 0.0028376

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,538,224	\$9,378,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,338	\$0
Net Difference Between Projected and Actual	0	443,296
Change of Assumptions	2,088	1,019,507
Changes in Proportion and Differences Between	220,886	18,914
Total	\$471,312	\$1,481,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,484,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,497)
Total	\$1,435,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,648,158

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$277,197)
2021	(583,071)
2022	(115,715)
2023	(34,422)
2024	0
Thereafter	0
Total	(\$1,010,405)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,061,912	\$9,378,449	\$4,638,005

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of 2018	\$9,538,224
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,248
- Net Difference Between Projected and Actual Investment	(725,781)
- Change of Assumptions	491,350
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,746
Pension Expense/Income	1,435,820
Contributions	(1,648,158)
Total Activity in FY 2019	(159,775)
Net Pension Liability as of 2019	\$9,378,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,021,553 Proportionate Share: 0.0003880

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,325,527	\$1,282,365

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,957	\$0
Net Difference Between Projected and Actual	0	60,614
Change of Assumptions	285	139,403
Changes in Proportion and Differences Between	680	24,643
Total	\$34,922	\$224,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,327)
Total	\$181,631

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,099

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$61,220)
2021	(102,856)
2022	(20,955)
2023	(4,707)
2024	0
Thereafter	0
Total	(\$189,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,059,495	\$1,282,365	\$634,179

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of 2018	\$1,325,527
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,712
- Net Difference Between Projected and Actual Investment	(99,871)
- Change of Assumptions	70,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,909
Pension Expense/Income	181,631
Contributions	(226,099)
Total Activity in FY 2019	(43,162)
Net Pension Liability as of 2019	\$1,282,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$1,790,265 Proportionate Share: 0.0003436

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,135,972	\$1,135,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,071	\$0
Net Difference Between Projected and Actual	0	53,678
Change of Assumptions	253	123,450
Changes in Proportion and Differences Between	68,574	4,893
Total	\$98,898	\$182,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,275
Total	\$215,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,002

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,079)
2021	(54,570)
2022	(10,307)
2023	(4,167)
2024	0
Thereafter	0
Total	(\$83,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,823,821	\$1,135,620	\$561,608

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of 2018	\$1,135,972
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,293
- Net Difference Between Projected and Actual Investment	(87,321)
- Change of Assumptions	56,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,823)
Pension Expense/Income	215,008
Contributions	(195,002)
Total Activity in FY 2019	(352)
Net Pension Liability as of 2019	\$1,135,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 616001
 Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$57,077 Proportionate Share: 0.0000110

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$50,956	\$36,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$963	\$0
Net Difference Between Projected and Actual	0	1,718
Change of Assumptions	8	3,952
Changes in Proportion and Differences Between	759	11,356
Total	\$1,730	\$17,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,919)
Total	\$835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,393

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,056)
2021	(6,186)
2022	(3,921)
2023	(133)
2024	0
Thereafter	0
Total	(\$15,296)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,388	\$36,356	\$17,979

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of 2018	\$50,956
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300
- Net Difference Between Projected and Actual Investment	(3,227)
- Change of Assumptions	4,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,232)
Pension Expense/Income	835
Contributions	(6,393)
Total Activity in FY 2019	(14,600)
Net Pension Liability as of 2019	\$36,356

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 617000
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$1,676,871 Proportionate Share: 0.0003219

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,147,862	\$1,063,900

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,172	\$0
Net Difference Between Projected and Actual	0	50,288
Change of Assumptions	237	115,654
Changes in Proportion and Differences Between	728	94,014
Total	\$29,137	\$259,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,382
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,283)
Total	\$112,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,802

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$82,330)
2021	(115,280)
2022	(29,305)
2023	(3,904)
2024	0
Thereafter	0
Total	(\$230,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,708,637	\$1,063,900	\$526,140

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of 2018	\$1,147,862
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,238
- Net Difference Between Projected and Actual Investment	(84,283)
- Change of Assumptions	66,153
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,367)
Pension Expense/Income	112,099
Contributions	(187,802)
Total Activity in FY 2019	(83,962)
Net Pension Liability as of 2019	\$1,063,900

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$15,305,954 Proportionate Share: 0.0029378

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,653,044	\$9,709,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,107	\$0
Net Difference Between Projected and Actual	0	458,949
Change of Assumptions	2,162	1,055,507
Changes in Proportion and Differences Between	502,109	10,440
Total	\$761,378	\$1,524,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,536,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	118,297
Total	\$1,655,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,707,178

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$168,275)
2021	(495,162)
2022	(64,446)
2023	(35,635)
2024	0
Thereafter	0
Total	(\$763,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,593,772	\$9,709,616	\$4,801,780

PERF Net Pension Liability - Unaudited
NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of 2018	\$9,653,044
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,523
- Net Difference Between Projected and Actual Investment	(744,834)
- Change of Assumptions	473,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	248,448
Pension Expense/Income	1,655,027
Contributions	(1,707,178)
Total Activity in FY 2019	56,572
Net Pension Liability as of 2019	\$9,709,616

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,146,165 Proportionate Share: 0.0004119

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,318,733	\$1,361,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,048	\$0
Net Difference Between Projected and Actual	0	64,348
Change of Assumptions	303	147,989
Changes in Proportion and Differences Between	84,430	1,285
Total	\$120,781	\$213,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,201
Total	\$233,661

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,394

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,199)
2021	(66,464)
2022	(182)
2023	(4,996)
2024	0
Thereafter	0
Total	(\$92,841)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,186,355	\$1,361,356	\$673,243

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of 2018	\$1,318,733
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,892
- Net Difference Between Projected and Actual Investment	(103,404)
- Change of Assumptions	60,913
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,955
Pension Expense/Income	233,661
Contributions	(240,394)
Total Activity in FY 2019	42,623
Net Pension Liability as of 2019	\$1,361,356

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$985,036 Proportionate Share: 0.0001891

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$600,258	\$624,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,549	\$0
Net Difference Between Projected and Actual	0	29,542
Change of Assumptions	139	67,941
Changes in Proportion and Differences Between	35,574	7,150
Total	\$52,262	\$104,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,068
Total	\$109,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,324

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,135)
2021	(36,131)
2022	1,190
2023	(2,295)
2024	0
Thereafter	0
Total	(\$52,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,003,738	\$624,988	\$309,080

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of 2018	\$600,258
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,740
- Net Difference Between Projected and Actual Investment	(47,319)
- Change of Assumptions	27,148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,501
Pension Expense/Income	109,984
Contributions	(110,324)
Total Activity in FY 2019	24,730
Net Pension Liability as of 2019	\$624,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 625000
 Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$574,621 Proportionate Share: 0.0001103

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$407,645	\$364,549

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,653	\$0
Net Difference Between Projected and Actual	0	17,231
Change of Assumptions	81	39,629
Changes in Proportion and Differences Between	2,979	124,469
Total	\$12,713	\$181,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,313)
Total	(\$12,616)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,385

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$73,160)
2021	(80,524)
2022	(13,594)
2023	(1,338)
2024	0
Thereafter	0
Total	(\$168,616)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$585,470	\$364,549	\$180,283

PERF Net Pension Liability - Unaudited
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of 2018	\$407,645
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,350
- Net Difference Between Projected and Actual Investment	(29,304)
- Change of Assumptions	24,934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,925
Pension Expense/Income	(12,616)
Contributions	(64,385)
Total Activity in FY 2019	(43,096)
Net Pension Liability as of 2019	\$364,549

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$19,747,862 Proportionate Share: 0.0037903

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,575,612	\$12,527,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331,715	\$0
Net Difference Between Projected and Actual	0	592,128
Change of Assumptions	2,789	1,361,797
Changes in Proportion and Differences Between	614,854	651,710
Total	\$949,358	\$2,605,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,982,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,886
Total	\$2,026,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,178,710

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$402,322)
2021	(840,798)
2022	(367,182)
2023	(45,975)
2024	0
Thereafter	0
Total	(\$1,656,277)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,118,821	\$12,527,183	\$6,195,176

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of 2018	\$13,575,612
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,099
- Net Difference Between Projected and Actual Investment	(994,184)
- Change of Assumptions	788,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(845,584)
Pension Expense/Income	2,026,549
Contributions	(2,178,710)
Total Activity in FY 2019	(1,048,429)
Net Pension Liability as of 2019	\$12,527,183

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 627002
 Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$213,598 Proportionate Share: 0.0000410

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$145,394	\$135,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,588	\$0
Net Difference Between Projected and Actual	0	6,405
Change of Assumptions	30	14,731
Changes in Proportion and Differences Between	8,331	10,814
Total	\$11,949	\$31,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,316
Total	\$22,763

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,366

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,269)
2021	(10,135)
2022	(4,100)
2023	(497)
2024	0
Thereafter	0
Total	(\$20,001)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$217,627	\$135,508	\$67,014

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of 2018	\$145,394
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,697
- Net Difference Between Projected and Actual Investment	(10,711)
- Change of Assumptions	8,298
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,567)
Pension Expense/Income	22,763
Contributions	(21,366)
Total Activity in FY 2019	(9,886)
Net Pension Liability as of 2019	\$135,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$9,134,806 Proportionate Share: 0.0017533

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,710,773	\$5,794,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,443	\$0
Net Difference Between Projected and Actual	0	273,904
Change of Assumptions	1,290	629,934
Changes in Proportion and Differences Between	242,152	1,543
Total	\$396,885	\$905,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$917,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105,366
Total	\$1,022,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,017,485

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$130,743)
2021	(330,204)
2022	(26,282)
2023	(21,267)
2024	0
Thereafter	0
Total	(\$508,496)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,306,474	\$5,794,768	\$2,865,737

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of 2018	\$5,710,773
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,147
- Net Difference Between Projected and Actual Investment	(443,035)
- Change of Assumptions	274,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168,177
Pension Expense/Income	1,022,497
Contributions	(1,017,485)
Total Activity in FY 2019	83,995
Net Pension Liability as of 2019	\$5,794,768

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 629001
 Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$1,890,951 Proportionate Share: 0.0003629

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,204,253	\$1,199,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,760	\$0
Net Difference Between Projected and Actual	0	56,693
Change of Assumptions	267	130,384
Changes in Proportion and Differences Between	56,341	492
Total	\$88,368	\$187,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,829
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,163
Total	\$206,992

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,786

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,480)
2021	(62,619)
2022	(10,700)
2023	(4,402)
2024	0
Thereafter	0
Total	(\$99,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,926,264	\$1,199,408	\$593,153

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of 2018	\$1,204,253
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,093
- Net Difference Between Projected and Actual Investment	(92,358)
- Change of Assumptions	60,373
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,841
Pension Expense/Income	206,992
Contributions	(211,786)
Total Activity in FY 2019	(4,845)
Net Pension Liability as of 2019	\$1,199,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 630000
 Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$461,071 Proportionate Share: 0.0000885

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$342,422	\$292,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,745	\$0
Net Difference Between Projected and Actual	0	13,826
Change of Assumptions	65	31,797
Changes in Proportion and Differences Between	89	51,350
Total	\$7,899	\$96,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,293
Specific Liabilities of Individual Employers	\$527
Net Amortization of Deferred Amounts from Changes in	(44,935)
Total	\$1,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,450

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,889)
2021	(40,224)
2022	(14,887)
2023	(1,074)
2024	0
Thereafter	0
Total	(\$89,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$469,756	\$292,498	\$144,652

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of 2018	\$342,422
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,290
- Net Difference Between Projected and Actual Investment	(23,967)
- Change of Assumptions	22,433
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,115)
Pension Expense/Income	1,885
Contributions	(51,450)
Total Activity in FY 2019	(49,924)
Net Pension Liability as of 2019	\$292,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$11,991,549 Proportionate Share: 0.0023016

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,768,023	\$7,606,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201,429	\$0
Net Difference Between Projected and Actual	0	359,561
Change of Assumptions	1,693	826,930
Changes in Proportion and Differences Between	72,787	1,335
Total	\$275,909	\$1,187,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,203,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,578
Total	\$1,239,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,339,623

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$262,204)
2021	(520,730)
2022	(101,064)
2023	(27,919)
2024	0
Thereafter	0
Total	(\$911,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,216,837	\$7,606,935	\$3,761,923

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of 2018	\$7,768,023
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,368
- Net Difference Between Projected and Actual Investment	(589,619)
- Change of Assumptions	403,519
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,748
Pension Expense/Income	1,239,519
Contributions	(1,339,623)
Total Activity in FY 2019	(161,088)
Net Pension Liability as of 2019	\$7,606,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 631001
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,463,669 Proportionate Share: 0.0002809

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$926,714	\$928,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,584	\$0
Net Difference Between Projected and Actual	0	43,883
Change of Assumptions	207	100,923
Changes in Proportion and Differences Between	30,605	512
Total	\$55,396	\$145,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,226
Total	\$153,162

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,931

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,253)
2021	(55,329)
2022	(6,934)
2023	(3,406)
2024	0
Thereafter	0
Total	(\$89,922)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,491,010	\$928,392	\$459,126

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of 2018	\$926,714
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,527
- Net Difference Between Projected and Actual Investment	(71,329)
- Change of Assumptions	45,873
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,376
Pension Expense/Income	153,162
Contributions	(163,931)
Total Activity in FY 2019	1,678
Net Pension Liability as of 2019	\$928,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 634000
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$3,474,595 Proportionate Share: 0.0006669

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,090,881	\$2,204,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,365	\$0
Net Difference Between Projected and Actual	0	104,184
Change of Assumptions	491	239,607
Changes in Proportion and Differences Between	149,961	1,157
Total	\$208,817	\$344,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,131
Total	\$382,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$387,007

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,401)
2021	(105,854)
2022	10,214
2023	(8,090)
2024	0
Thereafter	0
Total	(\$136,131)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,539,889	\$2,204,147	\$1,090,036

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of 2018	\$2,090,881
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,163
- Net Difference Between Projected and Actual Investment	(166,108)
- Change of Assumptions	91,622
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,617
Pension Expense/Income	382,979
Contributions	(387,007)
Total Activity in FY 2019	113,266
Net Pension Liability as of 2019	\$2,204,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 636000
 Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$7,561,072 Proportionate Share: 0.0014512

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,774,207	\$4,796,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,005	\$0
Net Difference Between Projected and Actual	0	226,709
Change of Assumptions	1,068	521,394
Changes in Proportion and Differences Between	170,673	1,589
Total	\$298,746	\$749,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$759,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	129,087
Total	\$888,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$844,514

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$114,936)
2021	(285,391)
2022	(33,016)
2023	(17,603)
2024	0
Thereafter	0
Total	(\$450,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,702,935	\$4,796,308	\$2,371,960

PERF Net Pension Liability - Unaudited
LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of 2018	\$4,774,207
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,894
- Net Difference Between Projected and Actual Investment	(368,102)
- Change of Assumptions	234,864
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,766
Pension Expense/Income	888,193
Contributions	(844,514)
Total Activity in FY 2019	22,101
Net Pension Liability as of 2019	\$4,796,308

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$1,661,268 Proportionate Share: 0.0003189

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,123,403	\$1,053,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,909	\$0
Net Difference Between Projected and Actual	0	49,819
Change of Assumptions	235	114,576
Changes in Proportion and Differences Between	22,287	66,849
Total	\$50,431	\$231,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,568
Total	\$178,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,027

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$56,756)
2021	(94,573)
2022	(25,616)
2023	(3,868)
2024	0
Thereafter	0
Total	(\$180,813)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,692,714	\$1,053,985	\$521,236

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of 2018	\$1,123,403
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,294
- Net Difference Between Projected and Actual Investment	(83,090)
- Change of Assumptions	63,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,336)
Pension Expense/Income	178,381
Contributions	(186,027)
Total Activity in FY 2019	(69,418)
Net Pension Liability as of 2019	\$1,053,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$544,045 Proportionate Share: 0.0001044

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$383,187	\$345,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,137	\$0
Net Difference Between Projected and Actual	0	16,310
Change of Assumptions	77	37,509
Changes in Proportion and Differences Between	6,038	23,592
Total	\$15,252	\$77,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,313)
Total	\$49,297

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,933

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,398)
2021	(30,286)
2022	(12,209)
2023	(1,266)
2024	0
Thereafter	0
Total	(\$62,159)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$554,153	\$345,049	\$170,640

PERF Net Pension Liability - Unaudited

TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of 2018	\$383,187
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,152
- Net Difference Between Projected and Actual Investment	(27,658)
- Change of Assumptions	23,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,177)
Pension Expense/Income	49,297
Contributions	(60,933)
Total Activity in FY 2019	(38,138)
Net Pension Liability as of 2019	\$345,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$24,737,027 Proportionate Share: 0.0047479

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,376,815	\$15,692,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$415,522	\$0
Net Difference Between Projected and Actual	0	741,726
Change of Assumptions	3,493	1,705,848
Changes in Proportion and Differences Between	32,495	315,272
Total	\$451,510	\$2,762,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,483,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,753
Total	\$2,527,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,770,252

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$708,267)
2021	(1,250,920)
2022	(294,559)
2023	(57,590)
2024	0
Thereafter	0
Total	(\$2,311,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,201,739	\$15,692,112	\$7,760,355

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of 2018	\$16,376,815
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,463
- Net Difference Between Projected and Actual Investment	(1,226,743)
- Change of Assumptions	888,152
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(305,649)
Pension Expense/Income	2,527,326
Contributions	(2,770,252)
Total Activity in FY 2019	(684,703)
Net Pension Liability as of 2019	\$15,692,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 639001
 Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$314,804 Proportionate Share: 0.0000604

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$197,029	\$199,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,286	\$0
Net Difference Between Projected and Actual	0	9,436
Change of Assumptions	44	21,701
Changes in Proportion and Differences Between	6,950	6,582
Total	\$12,280	\$37,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,818)
Total	\$28,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,258

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,727)
2021	(15,045)
2022	(933)
2023	(734)
2024	0
Thereafter	0
Total	(\$25,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$320,602	\$199,626	\$98,723

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of 2018	\$197,029
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,722
- Net Difference Between Projected and Actual Investment	(15,271)
- Change of Assumptions	9,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,117
Pension Expense/Income	28,777
Contributions	(35,258)
Total Activity in FY 2019	2,597
Net Pension Liability as of 2019	\$199,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$143,314 Proportionate Share: 0.0000275

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$93,079	\$90,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,407	\$0
Net Difference Between Projected and Actual	0	4,296
Change of Assumptions	20	9,880
Changes in Proportion and Differences Between	385	2,444
Total	\$2,812	\$16,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(583)
Total	\$13,802

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,051

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,617)
2021	(7,593)
2022	(1,264)
2023	(334)
2024	0
Thereafter	0
Total	(\$13,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$145,969	\$90,889	\$44,948

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of 2018	\$93,079
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,196
- Net Difference Between Projected and Actual Investment	(7,053)
- Change of Assumptions	4,863
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,053
Pension Expense/Income	13,802
Contributions	(16,051)
Total Activity in FY 2019	(2,190)
Net Pension Liability as of 2019	\$90,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 642000
 Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$3,394,404 Proportionate Share: 0.0006515

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,177,846	\$2,153,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,017	\$0
Net Difference Between Projected and Actual	0	101,779
Change of Assumptions	479	234,074
Changes in Proportion and Differences Between	31,305	25,808
Total	\$88,801	\$361,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,376)
Total	\$329,416

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,158

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$85,862)
2021	(155,920)
2022	(23,175)
2023	(7,903)
2024	0
Thereafter	0
Total	(\$272,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,458,146	\$2,153,249	\$1,064,865

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of 2018	\$2,177,846
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,684
- Net Difference Between Projected and Actual Investment	(166,278)
- Change of Assumptions	110,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,840
Pension Expense/Income	329,416
Contributions	(380,158)
Total Activity in FY 2019	(24,597)
Net Pension Liability as of 2019	\$2,153,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 644000
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$6,639,335 Proportionate Share: 0.0012743

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,269,746	\$4,211,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,523	\$0
Net Difference Between Projected and Actual	0	199,074
Change of Assumptions	938	457,837
Changes in Proportion and Differences Between	80,712	6,229
Total	\$193,173	\$663,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$666,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,171)
Total	\$645,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$742,224

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$134,611)
2021	(271,786)
2022	(48,112)
2023	(15,458)
2024	0
Thereafter	0
Total	(\$469,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,763,954	\$4,211,643	\$2,082,820

PERF Net Pension Liability - Unaudited
LOGANSPORT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of 2018	\$4,269,746
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,974
- Net Difference Between Projected and Actual Investment	(325,527)
- Change of Assumptions	218,495
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,778
Pension Expense/Income	645,401
Contributions	(742,224)
Total Activity in FY 2019	(58,103)
Net Pension Liability as of 2019	\$4,211,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$620,297 Proportionate Share: 0.0001191

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$366,881	\$393,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,423	\$0
Net Difference Between Projected and Actual	0	18,606
Change of Assumptions	88	42,791
Changes in Proportion and Differences Between	31,530	4,563
Total	\$42,041	\$65,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,957
Total	\$65,257

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,473

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,736)
2021	(19,263)
2022	3,524
2023	(1,444)
2024	0
Thereafter	0
Total	(\$23,919)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$632,180	\$393,633	\$194,667

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of 2018	\$366,881
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,650
- Net Difference Between Projected and Actual Investment	(29,472)
- Change of Assumptions	15,331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,459
Pension Expense/Income	65,257
Contributions	(69,473)
Total Activity in FY 2019	26,752
Net Pension Liability as of 2019	\$393,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 648000
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,347,362 Proportionate Share: 0.0008344

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,964,601	\$2,757,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,024	\$0
Net Difference Between Projected and Actual	0	130,352
Change of Assumptions	614	299,787
Changes in Proportion and Differences Between	2,745	260,023
Total	\$76,383	\$690,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$436,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(200,453)
Total	\$236,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$486,891

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$225,443)
2021	(304,953)
2022	(73,262)
2023	(10,121)
2024	0
Thereafter	0
Total	(\$613,779)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,428,975	\$2,757,745	\$1,363,811

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of 2018	\$2,964,601
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,455
- Net Difference Between Projected and Actual Investment	(218,152)
- Change of Assumptions	169,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,948
Pension Expense/Income	236,012
Contributions	(486,891)
Total Activity in FY 2019	(206,856)
Net Pension Liability as of 2019	\$2,757,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$4,633,271 Proportionate Share: 0.0008893

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,103,880	\$2,939,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,829	\$0
Net Difference Between Projected and Actual	0	138,928
Change of Assumptions	654	319,512
Changes in Proportion and Differences Between	0	93,091
Total	\$78,483	\$551,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$465,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,644)
Total	\$416,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$506,924

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$148,797)
2021	(246,574)
2022	(66,891)
2023	(10,786)
2024	0
Thereafter	0
Total	(\$473,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,720,383	\$2,939,193	\$1,453,545

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of 2018	\$3,103,880
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,448
- Net Difference Between Projected and Actual Investment	(230,853)
- Change of Assumptions	172,118
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,015)
Pension Expense/Income	416,539
Contributions	(506,924)
Total Activity in FY 2019	(164,687)
Net Pension Liability as of 2019	\$2,939,193

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,465,197 Proportionate Share: 0.0002812

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$992,617	\$929,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,610	\$0
Net Difference Between Projected and Actual	0	43,930
Change of Assumptions	207	101,031
Changes in Proportion and Differences Between	20,420	33,557
Total	\$45,237	\$178,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,727)
Total	\$120,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,097

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,692)
2021	(68,100)
2022	(23,078)
2023	(3,411)
2024	0
Thereafter	0
Total	(\$133,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,492,603	\$929,384	\$459,616

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of 2018	\$992,617
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,697
- Net Difference Between Projected and Actual Investment	(73,327)
- Change of Assumptions	56,189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,061)
Pension Expense/Income	120,366
Contributions	(164,097)
Total Activity in FY 2019	(63,233)
Net Pension Liability as of 2019	\$929,384

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$881,022 Proportionate Share: 0.0001691

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$520,767	\$558,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,799	\$0
Net Difference Between Projected and Actual	0	26,417
Change of Assumptions	124	60,755
Changes in Proportion and Differences Between	46,367	39,135
Total	\$61,290	\$126,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,060
Total	\$92,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,674

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,663)
2021	(43,351)
2022	5,048
2023	(2,051)
2024	0
Thereafter	0
Total	(\$65,017)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$897,579	\$558,886	\$276,391

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of 2018	\$520,767
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,024
- Net Difference Between Projected and Actual Investment	(41,840)
- Change of Assumptions	21,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,351
Pension Expense/Income	92,514
Contributions	(98,674)
Total Activity in FY 2019	38,119
Net Pension Liability as of 2019	\$558,886

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$16,768,025 Proportionate Share: 0.0032184

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,471,822	\$10,637,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$281,664	\$0
Net Difference Between Projected and Actual	0	502,785
Change of Assumptions	2,368	1,156,322
Changes in Proportion and Differences Between	381,466	772,775
Total	\$665,498	\$2,431,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,683,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	137,071
Total	\$1,820,580

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,879,936

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$525,296)
2021	(910,722)
2022	(291,328)
2023	(39,038)
2024	0
Thereafter	0
Total	(\$1,766,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,083,190	\$10,637,017	\$5,260,416

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of 2018	\$11,471,822
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,418
- Net Difference Between Projected and Actual Investment	(842,535)
- Change of Assumptions	660,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(726,006)
Pension Expense/Income	1,820,580
Contributions	(1,879,936)
Total Activity in FY 2019	(834,805)
Net Pension Liability as of 2019	\$10,637,017

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$5,387,534 Proportionate Share: 0.0010341

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,407,236	\$3,417,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,501	\$0
Net Difference Between Projected and Actual	0	161,549
Change of Assumptions	761	371,536
Changes in Proportion and Differences Between	94,075	56,246
Total	\$185,337	\$589,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$540,926
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,243
Total	\$575,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$603,404

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$125,043)
2021	(241,942)
2022	(24,465)
2023	(12,544)
2024	0
Thereafter	0
Total	(\$403,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,488,978	\$3,417,766	\$1,690,217

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of 2018	\$3,407,236
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,174
- Net Difference Between Projected and Actual Investment	(262,458)
- Change of Assumptions	168,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,863
Pension Expense/Income	575,169
Contributions	(603,404)
Total Activity in FY 2019	10,530
Net Pension Liability as of 2019	\$3,417,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$882,991 Proportionate Share: 0.0001695

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$577,158	\$560,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,834	\$0
Net Difference Between Projected and Actual	0	26,480
Change of Assumptions	125	60,899
Changes in Proportion and Differences Between	1,307	16,542
Total	\$16,266	\$103,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(903)
Total	\$87,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,895

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,920)
2021	(48,023)
2022	(8,655)
2023	(2,057)
2024	0
Thereafter	0
Total	(\$87,655)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$899,702	\$560,208	\$277,045

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of 2018	\$577,158
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,325
- Net Difference Between Projected and Actual Investment	(43,573)
- Change of Assumptions	30,522
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90)
Pension Expense/Income	87,761
Contributions	(98,895)
Total Activity in FY 2019	(16,950)
Net Pension Liability as of 2019	\$560,208

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$2,113,258 Proportionate Share: 0.0004056

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,265,739	\$1,340,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,497	\$0
Net Difference Between Projected and Actual	0	63,364
Change of Assumptions	298	145,726
Changes in Proportion and Differences Between	93,672	50,774
Total	\$129,467	\$259,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,833)
Total	\$190,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,309

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,172)
2021	(87,191)
2022	7,886
2023	(4,920)
2024	0
Thereafter	0
Total	(\$130,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,152,915	\$1,340,534	\$662,946

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of 2018	\$1,265,739
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,030
- Net Difference Between Projected and Actual Investment	(100,850)
- Change of Assumptions	54,788
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	147,804
Pension Expense/Income	190,332
Contributions	(236,309)
Total Activity in FY 2019	74,795
Net Pension Liability as of 2019	\$1,340,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 663000
 Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$45,586,308 Proportionate Share: 0.0087496

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$29,267,243	\$28,917,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$765,738	\$0
Net Difference Between Projected and Actual	0	1,366,880
Change of Assumptions	6,438	3,143,599
Changes in Proportion and Differences Between	572,437	49,230
Total	\$1,344,613	\$4,559,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,576,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	303,262
Total	\$4,880,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,039,611

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$893,879)
2021	(1,884,477)
2022	(330,610)
2023	(106,130)
2024	0
Thereafter	0
Total	(\$3,215,096)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,442,666	\$28,917,985	\$14,301,061

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of 2018	\$29,267,243
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	384,978
- Net Difference Between Projected and Actual Investment	(2,233,661)
- Change of Assumptions	1,492,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	166,586
Pension Expense/Income	4,880,079
Contributions	(5,039,611)
Total Activity in FY 2019	(349,258)
Net Pension Liability as of 2019	\$28,917,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 663001
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$130,341,023 Proportionate Share: 0.0250170

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$109,685,496	\$82,682,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,189,411	\$0
Net Difference Between Projected and Actual	0	3,908,206
Change of Assumptions	18,407	8,988,229
Changes in Proportion and Differences Between	136,751	22,240,873
Total	\$2,344,569	\$35,137,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,086,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,676,538)
Total	\$409,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,703,517

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,429,141)
2021	(13,717,248)
2022	(7,342,897)
2023	(303,453)
2024	0
Thereafter	0
Total	(\$32,792,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$132,789,633	\$82,682,778	\$40,889,827

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of 2018	\$109,685,496
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	762,427
- Net Difference Between Projected and Actual Investment	(7,156,660)
- Change of Assumptions	8,380,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,694,919)
Pension Expense/Income	409,573
Contributions	(14,703,517)
Total Activity in FY 2019	(27,002,718)
Net Pension Liability as of 2019	\$82,682,778

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$22,770,511 Proportionate Share: 0.0043705

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$14,731,626	\$14,444,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,493	\$0
Net Difference Between Projected and Actual	0	682,768
Change of Assumptions	3,216	1,570,254
Changes in Proportion and Differences Between	178,598	17,364
Total	\$564,307	\$2,270,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,286,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,488)
Total	\$2,270,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,541,517

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$494,586)
2021	(970,793)
2022	(187,687)
2023	(53,013)
2024	0
Thereafter	0
Total	(\$1,706,079)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,198,509	\$14,444,781	\$7,143,502

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of 2018	\$14,731,626
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190,838
- Net Difference Between Projected and Actual Investment	(1,119,061)
- Change of Assumptions	763,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,994
Pension Expense/Income	2,270,671
Contributions	(2,541,517)
Total Activity in FY 2019	(286,845)
Net Pension Liability as of 2019	\$14,444,781

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 666000
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$9,936,694 Proportionate Share: 0.0019072

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,675,194	\$6,303,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,912	\$0
Net Difference Between Projected and Actual	0	297,947
Change of Assumptions	1,403	685,228
Changes in Proportion and Differences Between	9,567	310,866
Total	\$177,882	\$1,294,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$997,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(103,967)
Total	\$893,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,112,864

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$370,024)
2021	(580,652)
2022	(142,348)
2023	(23,135)
2024	0
Thereafter	0
Total	(\$1,116,159)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,123,372	\$6,303,417	\$3,117,283

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of 2018	\$6,675,194
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,069
- Net Difference Between Projected and Actual Investment	(495,640)
- Change of Assumptions	372,066
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,076)
Pension Expense/Income	893,668
Contributions	(1,112,864)
Total Activity in FY 2019	(371,777)
Net Pension Liability as of 2019	\$6,303,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,095,291 Proportionate Share: 0.0004022

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,342,512	\$1,329,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,199	\$0
Net Difference Between Projected and Actual	0	62,832
Change of Assumptions	296	144,504
Changes in Proportion and Differences Between	25,651	8,103
Total	\$61,146	\$215,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,400
Total	\$261,786

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,673

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$43,159)
2021	(92,437)
2022	(13,819)
2023	(4,878)
2024	0
Thereafter	0
Total	(\$154,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,134,868	\$1,329,297	\$657,389

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of 2018	\$1,342,512
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,734
- Net Difference Between Projected and Actual Investment	(102,592)
- Change of Assumptions	68,152
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,622)
Pension Expense/Income	261,786
Contributions	(234,673)
Total Activity in FY 2019	(13,215)
Net Pension Liability as of 2019	\$1,329,297

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 670000
 Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$13,158,000 Proportionate Share: 0.0025255

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,435,203	\$8,346,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$221,024	\$0
Net Difference Between Projected and Actual	0	394,539
Change of Assumptions	1,858	907,374
Changes in Proportion and Differences Between	123,198	112,226
Total	\$346,080	\$1,414,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,321,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,684)
Total	\$1,298,377

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,469,304

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$335,063)
2021	(613,321)
2022	(89,042)
2023	(30,633)
2024	0
Thereafter	0
Total	(\$1,068,059)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,405,293	\$8,346,938	\$4,127,883

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of 2018	\$8,435,203
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,284
- Net Difference Between Projected and Actual Investment	(644,357)
- Change of Assumptions	428,776
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186,959
Pension Expense/Income	1,298,377
Contributions	(1,469,304)
Total Activity in FY 2019	(88,265)
Net Pension Liability as of 2019	\$8,346,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 671000
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$113,110 Proportionate Share: 0.0000217

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$72,697	\$71,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,899	\$0
Net Difference Between Projected and Actual	0	3,390
Change of Assumptions	16	7,796
Changes in Proportion and Differences Between	940	9,399
Total	\$2,855	\$20,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,383)
Total	\$6,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,668

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,277)
2021	(9,378)
2022	(812)
2023	(263)
2024	0
Thereafter	0
Total	(\$17,730)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$115,183	\$71,720	\$35,468

PERF Net Pension Liability - Unaudited
GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of 2018	\$72,697
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	953
- Net Difference Between Projected and Actual Investment	(5,543)
- Change of Assumptions	3,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,594
Pension Expense/Income	6,968
Contributions	(12,668)
Total Activity in FY 2019	(977)
Net Pension Liability as of 2019	\$71,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$2,849,857 Proportionate Share: 0.0005470

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,810,625	\$1,807,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,872	\$0
Net Difference Between Projected and Actual	0	85,453
Change of Assumptions	402	196,529
Changes in Proportion and Differences Between	104,208	1,201
Total	\$152,482	\$283,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$286,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,983
Total	\$325,113

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$319,174

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,472)
2021	(85,584)
2022	(15,010)
2023	(6,635)
2024	0
Thereafter	0
Total	(\$130,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,903,463	\$1,807,870	\$894,061

PERF Net Pension Liability - Unaudited
GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of 2018	\$1,810,625
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,317
- Net Difference Between Projected and Actual Investment	(139,077)
- Change of Assumptions	90,280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,786
Pension Expense/Income	325,113
Contributions	(319,174)
Total Activity in FY 2019	(2,755)
Net Pension Liability as of 2019	\$1,807,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 677001
 Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,056,240 Proportionate Share: 0.0002027

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$706,585	\$669,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,740	\$0
Net Difference Between Projected and Actual	0	31,666
Change of Assumptions	149	72,827
Changes in Proportion and Differences Between	746	37,514
Total	\$18,635	\$142,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,030
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,551)
Total	\$93,479

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,279

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$41,122)
2021	(63,592)
2022	(16,199)
2023	(2,459)
2024	0
Thereafter	0
Total	(\$123,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,075,927	\$669,936	\$331,309

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of 2018	\$706,585
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,547
- Net Difference Between Projected and Actual Investment	(52,592)
- Change of Assumptions	39,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,895)
Pension Expense/Income	93,479
Contributions	(110,279)
Total Activity in FY 2019	(36,649)
Net Pension Liability as of 2019	\$669,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$49,307,329 Proportionate Share: 0.0094638

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$33,255,714	\$31,278,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$828,243	\$0
Net Difference Between Projected and Actual	0	1,478,454
Change of Assumptions	6,963	3,400,200
Changes in Proportion and Differences Between	26,910	2,014,019
Total	\$862,116	\$6,892,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,950,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(910,723)
Total	\$4,039,684

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,467,861

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,064,759)
2021	(3,099,628)
2022	(751,376)
2023	(114,794)
2024	0
Thereafter	0
Total	(\$6,030,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,233,622	\$31,278,462	\$15,468,407

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of 2018	\$33,255,714
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	395,593
- Net Difference Between Projected and Actual Investment	(2,463,358)
- Change of Assumptions	1,867,197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(348,507)
Pension Expense/Income	4,039,684
Contributions	(5,467,861)
Total Activity in FY 2019	(1,977,252)
Net Pension Liability as of 2019	\$31,278,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$415,768 Proportionate Share: 0.0000798

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$265,989	\$263,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,984	\$0
Net Difference Between Projected and Actual	0	12,467
Change of Assumptions	59	28,671
Changes in Proportion and Differences Between	13,483	50
Total	\$20,526	\$41,188

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,548
Total	\$49,290

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,566

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,934)
2021	(13,112)
2022	(2,647)
2023	(969)
2024	0
Thereafter	0
Total	(\$20,662)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$423,576	\$263,744	\$130,432

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of 2018	\$265,989
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,523
- Net Difference Between Projected and Actual Investment	(20,345)
- Change of Assumptions	13,462
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,609)
Pension Expense/Income	49,290
Contributions	(46,566)
Total Activity in FY 2019	(2,245)
Net Pension Liability as of 2019	\$263,744

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$7,929,329 Proportionate Share: 0.0015219

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,124,782	\$5,029,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,192	\$0
Net Difference Between Projected and Actual	0	237,754
Change of Assumptions	1,120	546,796
Changes in Proportion and Differences Between	40,615	20,101
Total	\$174,927	\$804,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$796,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,897
Total	\$840,986

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$863,462

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$184,866)
2021	(357,502)
2022	(68,895)
2023	(18,461)
2024	0
Thereafter	0
Total	(\$629,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,078,209	\$5,029,976	\$2,487,518

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of 2018	\$5,124,782
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,520
- Net Difference Between Projected and Actual Investment	(389,530)
- Change of Assumptions	264,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,289)
Pension Expense/Income	840,986
Contributions	(863,462)
Total Activity in FY 2019	(94,806)
Net Pension Liability as of 2019	\$5,029,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$995,540 Proportionate Share: 0.0001911

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$613,167	\$631,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,724	\$0
Net Difference Between Projected and Actual	0	29,854
Change of Assumptions	141	68,659
Changes in Proportion and Differences Between	30,359	27,210
Total	\$47,224	\$125,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,326)
Total	\$89,636

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,500

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,057)
2021	(47,700)
2022	(424)
2023	(2,318)
2024	0
Thereafter	0
Total	(\$78,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,014,354	\$631,598	\$312,349

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of 2018	\$613,167
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,747
- Net Difference Between Projected and Actual Investment	(48,014)
- Change of Assumptions	28,473
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,089
Pension Expense/Income	89,636
Contributions	(111,500)
Total Activity in FY 2019	18,431
Net Pension Liability as of 2019	\$631,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$1,661,100 Proportionate Share: 0.0003188

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,133,254	\$1,053,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,900	\$0
Net Difference Between Projected and Actual	0	49,804
Change of Assumptions	235	114,540
Changes in Proportion and Differences Between	38,828	42,646
Total	\$66,963	\$206,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,661)
Total	\$163,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,956

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,934)
2021	(71,854)
2022	(28,371)
2023	(3,868)
2024	0
Thereafter	0
Total	(\$140,027)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,692,183	\$1,053,654	\$521,073

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of 2018	\$1,133,254
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,156
- Net Difference Between Projected and Actual Investment	(83,367)
- Change of Assumptions	64,955
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,488)
Pension Expense/Income	163,100
Contributions	(184,956)
Total Activity in FY 2019	(79,600)
Net Pension Liability as of 2019	\$1,053,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$762,041 Proportionate Share: 0.0001463

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$509,557	\$483,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,804	\$0
Net Difference Between Projected and Actual	0	22,855
Change of Assumptions	108	52,563
Changes in Proportion and Differences Between	458	25,784
Total	\$13,370	\$101,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,528
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,969)
Total	\$62,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,349

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,263)
2021	(45,494)
2022	(10,301)
2023	(1,774)
2024	0
Thereafter	0
Total	(\$87,832)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$776,557	\$483,531	\$239,125

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of 2018	\$509,557
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,175
- Net Difference Between Projected and Actual Investment	(37,946)
- Change of Assumptions	28,147
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	388
Pension Expense/Income	62,559
Contributions	(85,349)
Total Activity in FY 2019	(26,026)
Net Pension Liability as of 2019	\$483,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,837,494 Proportionate Share: 0.0005446

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,813,343	\$1,799,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,662	\$0
Net Difference Between Projected and Actual	0	85,079
Change of Assumptions	401	195,667
Changes in Proportion and Differences Between	31,312	66,649
Total	\$79,375	\$347,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,901)
Total	\$266,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,644

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$91,763)
2021	(151,135)
2022	(18,516)
2023	(6,606)
2024	0
Thereafter	0
Total	(\$268,020)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,890,724	\$1,799,938	\$890,139

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of 2018	\$1,813,343
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,071
- Net Difference Between Projected and Actual Investment	(138,783)
- Change of Assumptions	91,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,407
Pension Expense/Income	266,973
Contributions	(313,644)
Total Activity in FY 2019	(13,405)
Net Pension Liability as of 2019	\$1,799,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$3,172,825 Proportionate Share: 0.0006090

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,115,340	\$2,012,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,298	\$0
Net Difference Between Projected and Actual	0	95,139
Change of Assumptions	448	218,804
Changes in Proportion and Differences Between	777	136,021
Total	\$54,523	\$449,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$318,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(82,146)
Total	\$236,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,489

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$141,761)
2021	(204,663)
2022	(41,631)
2023	(7,386)
2024	0
Thereafter	0
Total	(\$395,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,232,557	\$2,012,784	\$995,399

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of 2018	\$2,115,340
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,777
- Net Difference Between Projected and Actual Investment	(157,787)
- Change of Assumptions	116,251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,277
Pension Expense/Income	236,415
Contributions	(354,489)
Total Activity in FY 2019	(102,556)
Net Pension Liability as of 2019	\$2,012,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,119,730 Proportionate Share: 0.0002149

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$723,231	\$710,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,807	\$0
Net Difference Between Projected and Actual	0	33,572
Change of Assumptions	158	77,210
Changes in Proportion and Differences Between	17,537	96
Total	\$36,502	\$110,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,107
Total	\$124,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,605

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,041)
2021	(43,702)
2022	(9,026)
2023	(2,607)
2024	0
Thereafter	0
Total	(\$74,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,140,684	\$710,258	\$351,250

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of 2018	\$723,231
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,398
- Net Difference Between Projected and Actual Investment	(54,991)
- Change of Assumptions	37,350
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,644)
Pension Expense/Income	124,519
Contributions	(124,605)
Total Activity in FY 2019	(12,973)
Net Pension Liability as of 2019	\$710,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 691000
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$88,095 Proportionate Share: 0.0000169

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$59,448	\$55,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,479	\$0
Net Difference Between Projected and Actual	0	2,640
Change of Assumptions	12	6,072
Changes in Proportion and Differences Between	274	1,686
Total	\$1,765	\$10,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(279)
Total	\$8,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,867

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,585)
2021	(4,509)
2022	(1,334)
2023	(205)
2024	0
Thereafter	0
Total	(\$8,633)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,705	\$55,856	\$27,623

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of 2018	\$59,448
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	706
- Net Difference Between Projected and Actual Investment	(4,401)
- Change of Assumptions	3,343
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,934)
Pension Expense/Income	8,561
Contributions	(9,867)
Total Activity in FY 2019	(3,592)
Net Pension Liability as of 2019	\$55,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$3,817,592 Proportionate Share: 0.0007327

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,446,552	\$2,421,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,124	\$0
Net Difference Between Projected and Actual	0	114,464
Change of Assumptions	539	263,248
Changes in Proportion and Differences Between	41,113	43,638
Total	\$105,776	\$421,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$383,267
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,283
Total	\$410,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,571

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$98,707)
2021	(182,603)
2022	(25,377)
2023	(8,887)
2024	0
Thereafter	0
Total	(\$315,574)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,889,154	\$2,421,620	\$1,197,585

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of 2018	\$2,446,552
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,295
- Net Difference Between Projected and Actual Investment	(186,921)
- Change of Assumptions	124,290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,425
Pension Expense/Income	410,550
Contributions	(427,571)
Total Activity in FY 2019	(24,932)
Net Pension Liability as of 2019	\$2,421,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$682,300 Proportionate Share: 0.0001310

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$422,592	\$432,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,465	\$0
Net Difference Between Projected and Actual	0	20,465
Change of Assumptions	96	47,066
Changes in Proportion and Differences Between	19,167	23,497
Total	\$30,728	\$91,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,664)
Total	\$63,861

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,418

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,931)
2021	(35,922)
2022	(859)
2023	(1,588)
2024	0
Thereafter	0
Total	(\$60,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$695,345	\$432,963	\$214,117

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of 2018	\$422,592
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,967
- Net Difference Between Projected and Actual Investment	(32,981)
- Change of Assumptions	19,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,066
Pension Expense/Income	63,861
Contributions	(76,418)
Total Activity in FY 2019	10,371
Net Pension Liability as of 2019	\$432,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$253,825 Proportionate Share: 0.0000487

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$182,421	\$160,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,262	\$0
Net Difference Between Projected and Actual	0	7,608
Change of Assumptions	36	17,497
Changes in Proportion and Differences Between	161	14,875
Total	\$4,459	\$39,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,016)
Total	\$17,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,428

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,591)
2021	(16,731)
2022	(6,609)
2023	(590)
2024	0
Thereafter	0
Total	(\$35,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$258,498	\$160,957	\$79,599

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of 2018	\$182,421
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,888
- Net Difference Between Projected and Actual Investment	(13,011)
- Change of Assumptions	11,394
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,765)
Pension Expense/Income	17,458
Contributions	(28,428)
Total Activity in FY 2019	(21,464)
Net Pension Liability as of 2019	\$160,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$6,772,552 Proportionate Share: 0.0012999

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,340,065	\$4,296,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,763	\$0
Net Difference Between Projected and Actual	0	203,073
Change of Assumptions	956	467,034
Changes in Proportion and Differences Between	131,202	70
Total	\$245,921	\$670,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,620
Total	\$748,583

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$758,526

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$107,450)
2021	(256,114)
2022	(44,924)
2023	(15,768)
2024	0
Thereafter	0
Total	(\$424,256)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,899,838	\$4,296,252	\$2,124,663

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of 2018	\$4,340,065
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,299
- Net Difference Between Projected and Actual Investment	(331,609)
- Change of Assumptions	220,440
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,000
Pension Expense/Income	748,583
Contributions	(758,526)
Total Activity in FY 2019	(43,813)
Net Pension Liability as of 2019	\$4,296,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$813,290 Proportionate Share: 0.0001561

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$529,260	\$515,920

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,661	\$0
Net Difference Between Projected and Actual	0	24,386
Change of Assumptions	115	56,084
Changes in Proportion and Differences Between	16,882	9
Total	\$30,658	\$80,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,413
Total	\$99,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,086

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,759)
2021	(29,764)
2022	(7,405)
2023	(1,893)
2024	0
Thereafter	0
Total	(\$49,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$828,575	\$515,920	\$255,143

PERF Net Pension Liability - Unaudited
SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of 2018	\$529,260
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,775
- Net Difference Between Projected and Actual Investment	(40,061)
- Change of Assumptions	27,750
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,785)
Pension Expense/Income	99,067
Contributions	(91,086)
Total Activity in FY 2019	(13,340)
Net Pension Liability as of 2019	\$515,920

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,163,240 Proportionate Share: 0.0004152

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,412,152	\$1,372,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,337	\$0
Net Difference Between Projected and Actual	0	64,863
Change of Assumptions	305	149,175
Changes in Proportion and Differences Between	7,207	5,614
Total	\$43,849	\$219,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,660
Total	\$235,846

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,839

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$50,576)
2021	(98,415)
2022	(21,776)
2023	(5,036)
2024	0
Thereafter	0
Total	(\$175,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,203,872	\$1,372,262	\$678,637

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of 2018	\$1,412,152
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,965
- Net Difference Between Projected and Actual Investment	(106,685)
- Change of Assumptions	74,507
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,684)
Pension Expense/Income	235,846
Contributions	(237,839)
Total Activity in FY 2019	(39,890)
Net Pension Liability as of 2019	\$1,372,262

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$7,868,883 Proportionate Share: 0.0015103

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,100,324	\$4,991,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,177	\$0
Net Difference Between Projected and Actual	0	235,942
Change of Assumptions	1,111	542,628
Changes in Proportion and Differences Between	50,376	207
Total	\$183,664	\$778,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$790,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82,531
Total	\$872,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$879,468

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$167,278)
2021	(342,548)
2022	(66,967)
2023	(18,320)
2024	0
Thereafter	0
Total	(\$595,113)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,016,636	\$4,991,638	\$2,468,558

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of 2018	\$5,100,324
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,823
- Net Difference Between Projected and Actual Investment	(386,994)
- Change of Assumptions	265,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,858)
Pension Expense/Income	872,552
Contributions	(879,468)
Total Activity in FY 2019	(108,686)
Net Pension Liability as of 2019	\$4,991,638

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$3,638,332 Proportionate Share: 0.0006983

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,368,760	\$2,307,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,113	\$0
Net Difference Between Projected and Actual	0	109,090
Change of Assumptions	514	250,889
Changes in Proportion and Differences Between	6,591	25,039
Total	\$68,218	\$385,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,050
Total	\$391,323

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$394,873

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$95,635)
2021	(176,480)
2022	(36,213)
2023	(8,472)
2024	0
Thereafter	0
Total	(\$316,800)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,706,560	\$2,307,926	\$1,141,359

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of 2018	\$2,368,760
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,296
- Net Difference Between Projected and Actual Investment	(179,243)
- Change of Assumptions	124,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,655)
Pension Expense/Income	391,323
Contributions	(394,873)
Total Activity in FY 2019	(60,834)
Net Pension Liability as of 2019	\$2,307,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$4,028,605 Proportionate Share: 0.0007732

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,591,606	\$2,555,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,668	\$0
Net Difference Between Projected and Actual	0	120,791
Change of Assumptions	569	277,799
Changes in Proportion and Differences Between	62,952	5,664
Total	\$131,189	\$404,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,361)
Total	\$370,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$450,271

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$76,248)
2021	(158,008)
2022	(29,430)
2023	(9,379)
2024	0
Thereafter	0
Total	(\$273,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,104,127	\$2,555,475	\$1,263,781

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of 2018	\$2,591,606
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,952
- Net Difference Between Projected and Actual Investment	(197,544)
- Change of Assumptions	132,713
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,928
Pension Expense/Income	370,091
Contributions	(450,271)
Total Activity in FY 2019	(36,131)
Net Pension Liability as of 2019	\$2,555,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$4,102,655 Proportionate Share: 0.0007874

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,742,095	\$2,602,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,911	\$0
Net Difference Between Projected and Actual	0	123,009
Change of Assumptions	579	282,901
Changes in Proportion and Differences Between	0	346,590
Total	\$69,490	\$752,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$411,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(714,451)
Total	(\$302,571)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,012

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$293,624)
2021	(318,160)
2022	(61,674)
2023	(9,552)
2024	0
Thereafter	0
Total	(\$683,010)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,179,500	\$2,602,407	\$1,286,991

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of 2018	\$2,742,095
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,237
- Net Difference Between Projected and Actual Investment	(204,219)
- Change of Assumptions	151,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	613,451
Pension Expense/Income	(302,571)
Contributions	(431,012)
Total Activity in FY 2019	(139,688)
Net Pension Liability as of 2019	\$2,602,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 779000
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$1,423,251 Proportionate Share: 0.0002732

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$913,126	\$902,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,910	\$0
Net Difference Between Projected and Actual	0	42,680
Change of Assumptions	201	98,157
Changes in Proportion and Differences Between	43,496	1,695
Total	\$67,607	\$142,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,066
Total	\$145,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,406

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,022)
2021	(45,903)
2022	(9,686)
2023	(3,314)
2024	0
Thereafter	0
Total	(\$74,925)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,450,139	\$902,943	\$446,540

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of 2018	\$913,126
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,030
- Net Difference Between Projected and Actual Investment	(69,723)
- Change of Assumptions	46,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,459
Pension Expense/Income	145,974
Contributions	(159,406)
Total Activity in FY 2019	(10,183)
Net Pension Liability as of 2019	\$902,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$3,854,534 Proportionate Share: 0.0007398

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,440,777	\$2,445,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,745	\$0
Net Difference Between Projected and Actual	0	115,573
Change of Assumptions	544	265,799
Changes in Proportion and Differences Between	62,188	23,771
Total	\$127,477	\$405,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$386,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,083)
Total	\$385,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,691

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$84,588)
2021	(165,804)
2022	(18,300)
2023	(8,974)
2024	0
Thereafter	0
Total	(\$277,666)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,926,841	\$2,445,086	\$1,209,190

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of 2018	\$2,440,777
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,991
- Net Difference Between Projected and Actual Investment	(187,859)
- Change of Assumptions	120,831
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,139
Pension Expense/Income	385,898
Contributions	(431,691)
Total Activity in FY 2019	4,309
Net Pension Liability as of 2019	\$2,445,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 781000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$3,165,062 Proportionate Share: 0.0006075

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,920,350	\$2,007,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,167	\$0
Net Difference Between Projected and Actual	0	94,905
Change of Assumptions	447	218,266
Changes in Proportion and Differences Between	119,910	17,999
Total	\$173,524	\$331,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$317,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(687)
Total	\$317,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,487

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,304)
2021	(109,806)
2022	5,833
2023	(7,369)
2024	0
Thereafter	0
Total	(\$157,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,224,595	\$2,007,826	\$992,948

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of 2018	\$1,920,350
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,184
- Net Difference Between Projected and Actual Investment	(151,778)
- Change of Assumptions	85,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,523
Pension Expense/Income	317,089
Contributions	(354,487)
Total Activity in FY 2019	87,476
Net Pension Liability as of 2019	\$2,007,826

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$6,294,915 Proportionate Share: 0.0012082

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,036,709	\$3,993,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,738	\$0
Net Difference Between Projected and Actual	0	188,747
Change of Assumptions	889	434,088
Changes in Proportion and Differences Between	81,300	17,571
Total	\$187,927	\$640,406

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$631,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,988
Total	\$675,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$688,940

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$127,352)
2021	(264,437)
2022	(46,036)
2023	(14,654)
2024	0
Thereafter	0
Total	(\$452,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,413,097	\$3,993,178	\$1,974,781

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of 2018	\$4,036,709
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,222
- Net Difference Between Projected and Actual Investment	(308,298)
- Change of Assumptions	205,333
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,168
Pension Expense/Income	675,984
Contributions	(688,940)
Total Activity in FY 2019	(43,531)
Net Pension Liability as of 2019	\$3,993,178

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 782001

Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$23,000 Proportionate Share: 0.0000044

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,928	\$14,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$385	\$0
Net Difference Between Projected and Actual	0	687
Change of Assumptions	3	1,581
Changes in Proportion and Differences Between	1,049	27
Total	\$1,437	\$2,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	96
Total	\$2,398

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,576

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$183)
2021	(660)
2022	39
2023	(54)
2024	0
Thereafter	0
Total	(\$858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,355	\$14,542	\$7,192

PERF Net Pension Liability - Unaudited
NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of 2018	\$13,928
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	204
- Net Difference Between Projected and Actual Investment	(1,099)
- Change of Assumptions	625
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,062
Pension Expense/Income	2,398
Contributions	(2,576)
Total Activity in FY 2019	614
Net Pension Liability as of 2019	\$14,542

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$5,043,979 Proportionate Share: 0.0009681

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,338,276	\$3,199,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,725	\$0
Net Difference Between Projected and Actual	0	151,239
Change of Assumptions	712	347,824
Changes in Proportion and Differences Between	0	109,547
Total	\$85,437	\$608,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$506,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,924)
Total	\$442,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$561,308

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$173,315)
2021	(277,503)
2022	(60,612)
2023	(11,743)
2024	0
Thereafter	0
Total	(\$523,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,138,651	\$3,199,632	\$1,582,342

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of 2018	\$3,338,276
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,295
- Net Difference Between Projected and Actual Investment	(250,106)
- Change of Assumptions	180,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,056
Pension Expense/Income	442,478
Contributions	(561,308)
Total Activity in FY 2019	(138,644)
Net Pension Liability as of 2019	\$3,199,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$21,739,975 Proportionate Share: 0.0041727

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,682,959	\$13,791,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$365,182	\$0
Net Difference Between Projected and Actual	0	651,868
Change of Assumptions	3,070	1,499,188
Changes in Proportion and Differences Between	477,205	3,205
Total	\$845,457	\$2,154,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,182,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	269,359
Total	\$2,452,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,418,289

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$347,649)
2021	(824,448)
2022	(86,091)
2023	(50,616)
2024	0
Thereafter	0
Total	(\$1,308,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,148,591	\$13,791,039	\$6,820,202

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of 2018	\$13,682,959
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,170
- Net Difference Between Projected and Actual Investment	(1,057,103)
- Change of Assumptions	668,271
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275,980
Pension Expense/Income	2,452,051
Contributions	(2,418,289)
Total Activity in FY 2019	108,080
Net Pension Liability as of 2019	\$13,791,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 793000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$28,797,306 Proportionate Share: 0.0055272

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,296,825	\$18,267,748

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$483,724	\$0
Net Difference Between Projected and Actual	0	863,470
Change of Assumptions	4,067	1,985,839
Changes in Proportion and Differences Between	430,316	346,331
Total	\$918,107	\$3,195,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,891,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	165,970
Total	\$3,057,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,221,174

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$716,811)
2021	(1,340,818)
2022	(152,862)
2023	(67,042)
2024	0
Thereafter	0
Total	(\$2,277,533)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,338,244	\$18,267,748	\$9,034,107

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of 2018	\$18,296,825
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	245,686
- Net Difference Between Projected and Actual Investment	(1,405,350)
- Change of Assumptions	912,444
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	382,131
Pension Expense/Income	3,057,186
Contributions	(3,221,174)
Total Activity in FY 2019	(29,077)
Net Pension Liability as of 2019	\$18,267,748

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 794000
 Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$328,186 Proportionate Share: 0.0000630

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$209,937	\$208,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,514	\$0
Net Difference Between Projected and Actual	0	9,842
Change of Assumptions	46	22,635
Changes in Proportion and Differences Between	3,579	2,046
Total	\$9,139	\$34,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,023)
Total	\$29,932

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,757

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,966)
2021	(14,576)
2022	(2,077)
2023	(765)
2024	0
Thereafter	0
Total	(\$25,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,402	\$208,219	\$102,972

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of 2018	\$209,937
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,782
- Net Difference Between Projected and Actual Investment	(16,060)
- Change of Assumptions	10,619
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,766
Pension Expense/Income	29,932
Contributions	(36,757)
Total Activity in FY 2019	(1,718)
Net Pension Liability as of 2019	\$208,219

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$23,825,855 Proportionate Share: 0.0045730

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$15,161,013	\$15,114,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$400,215	\$0
Net Difference Between Projected and Actual	0	714,403
Change of Assumptions	3,365	1,643,010
Changes in Proportion and Differences Between	319,776	86,258
Total	\$723,356	\$2,443,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,392,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(150,359)
Total	\$2,241,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,642,402

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$521,179)
2021	(1,006,448)
2022	(137,218)
2023	(55,470)
2024	0
Thereafter	0
Total	(\$1,720,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,273,374	\$15,114,056	\$7,474,485

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of 2018	\$15,161,013
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,974
- Net Difference Between Projected and Actual Investment	(1,163,413)
- Change of Assumptions	758,544
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	555,614
Pension Expense/Income	2,241,726
Contributions	(2,642,402)
Total Activity in FY 2019	(46,957)
Net Pension Liability as of 2019	\$15,114,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 797000
 Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$2,064,918 Proportionate Share: 0.0003963

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,218,180	\$1,309,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,683	\$0
Net Difference Between Projected and Actual	0	61,911
Change of Assumptions	292	142,385
Changes in Proportion and Differences Between	110,123	807
Total	\$145,098	\$205,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,002
Total	\$236,302

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,270

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,042)
2021	(55,554)
2022	12,398
2023	(4,807)
2024	0
Thereafter	0
Total	(\$60,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,103,551	\$1,309,797	\$647,745

PERF Net Pension Liability - Unaudited
NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of 2018	\$1,218,180
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,835
- Net Difference Between Projected and Actual Investment	(97,989)
- Change of Assumptions	50,601
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,138
Pension Expense/Income	236,302
Contributions	(231,270)
Total Activity in FY 2019	91,617
Net Pension Liability as of 2019	\$1,309,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$648,376 Proportionate Share: 0.0001244

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$413,420	\$411,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,887	\$0
Net Difference Between Projected and Actual	0	19,434
Change of Assumptions	92	44,695
Changes in Proportion and Differences Between	21,218	4
Total	\$32,197	\$64,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,922
Total	\$81,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,618

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,742)
2021	(20,868)
2022	(3,817)
2023	(1,509)
2024	0
Thereafter	0
Total	(\$31,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$660,312	\$411,150	\$203,330

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of 2018	\$413,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,508
- Net Difference Between Projected and Actual Investment	(31,678)
- Change of Assumptions	20,792
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,268)
Pension Expense/Income	81,994
Contributions	(72,618)
Total Activity in FY 2019	(2,270)
Net Pension Liability as of 2019	\$411,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 799000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$27,913,198 Proportionate Share: 0.0053575

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$17,895,634	\$17,706,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$468,872	\$0
Net Difference Between Projected and Actual	0	836,959
Change of Assumptions	3,942	1,924,868
Changes in Proportion and Differences Between	816,342	8,808
Total	\$1,289,156	\$2,770,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,802,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	300,016
Total	\$3,102,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,119,677

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$309,460)
2021	(918,377)
2022	(188,657)
2023	(64,985)
2024	0
Thereafter	0
Total	(\$1,481,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,437,481	\$17,706,879	\$8,756,735

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of 2018	\$17,895,634
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,054
- Net Difference Between Projected and Actual Investment	(1,366,957)
- Change of Assumptions	909,830
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,531
Pension Expense/Income	3,102,464
Contributions	(3,119,677)
Total Activity in FY 2019	(188,755)
Net Pension Liability as of 2019	\$17,706,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,279,180 Proportionate Share: 0.0002455

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$834,654	\$811,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,485	\$0
Net Difference Between Projected and Actual	0	38,353
Change of Assumptions	181	88,204
Changes in Proportion and Differences Between	14,739	576
Total	\$36,405	\$127,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,009
Total	\$149,427

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,262

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,363)
2021	(52,178)
2022	(12,210)
2023	(2,977)
2024	0
Thereafter	0
Total	(\$90,728)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,303,108	\$811,393	\$401,265

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of 2018	\$834,654
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,626
- Net Difference Between Projected and Actual Investment	(63,072)
- Change of Assumptions	44,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,983)
Pension Expense/Income	149,427
Contributions	(143,262)
Total Activity in FY 2019	(23,261)
Net Pension Liability as of 2019	\$811,393

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$2,596,169 Proportionate Share: 0.0004983

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,622,769	\$1,646,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,610	\$0
Net Difference Between Projected and Actual	0	77,845
Change of Assumptions	367	179,032
Changes in Proportion and Differences Between	59,446	11,229
Total	\$103,423	\$268,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,563
Total	\$268,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,772

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$48,545)
2021	(103,047)
2022	(7,046)
2023	(6,045)
2024	0
Thereafter	0
Total	(\$164,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,644,964	\$1,646,913	\$814,462

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of 2018	\$1,622,769
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,498
- Net Difference Between Projected and Actual Investment	(125,905)
- Change of Assumptions	78,027
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,078
Pension Expense/Income	268,218
Contributions	(290,772)
Total Activity in FY 2019	24,144
Net Pension Liability as of 2019	\$1,646,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 804000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$15,535,007 Proportionate Share: 0.0029817

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,178,227	\$9,854,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,949	\$0
Net Difference Between Projected and Actual	0	465,807
Change of Assumptions	2,194	1,071,280
Changes in Proportion and Differences Between	17,637	339,986
Total	\$280,780	\$1,877,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,559,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,835)
Total	\$1,541,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,721,709

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$530,423)
2021	(867,168)
2022	(162,533)
2023	(36,169)
2024	0
Thereafter	0
Total	(\$1,596,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,826,792	\$9,854,708	\$4,873,534

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of 2018	\$10,178,227
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,533
- Net Difference Between Projected and Actual Investment	(767,246)
- Change of Assumptions	540,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,876)
Pension Expense/Income	1,541,859
Contributions	(1,721,709)
Total Activity in FY 2019	(323,519)
Net Pension Liability as of 2019	\$9,854,708

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$240,644 Proportionate Share: 0.0000462

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$149,470	\$152,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,043	\$0
Net Difference Between Projected and Actual	0	7,217
Change of Assumptions	34	16,599
Changes in Proportion and Differences Between	6,312	4,331
Total	\$10,389	\$28,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,379)
Total	\$16,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,952

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,260)
2021	(10,526)
2022	(411)
2023	(561)
2024	0
Thereafter	0
Total	(\$17,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$245,228	\$152,694	\$75,513

PERF Net Pension Liability - Unaudited
LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of 2018	\$149,470
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,098
- Net Difference Between Projected and Actual Investment	(11,644)
- Change of Assumptions	7,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,856
Pension Expense/Income	16,788
Contributions	(26,952)
Total Activity in FY 2019	3,224
Net Pension Liability as of 2019	\$152,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$2,606,978 Proportionate Share: 0.0005004

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,624,467	\$1,653,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,793	\$0
Net Difference Between Projected and Actual	0	78,173
Change of Assumptions	368	179,786
Changes in Proportion and Differences Between	129,817	3,764
Total	\$173,978	\$261,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,969
Total	\$300,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,649

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,366)
2021	(65,987)
2022	(6,322)
2023	(6,070)
2024	0
Thereafter	0
Total	(\$87,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,656,111	\$1,653,854	\$817,895

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of 2018	\$1,624,467
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,659
- Net Difference Between Projected and Actual Investment	(126,283)
- Change of Assumptions	77,543
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,394
Pension Expense/Income	300,723
Contributions	(289,649)
Total Activity in FY 2019	29,387
Net Pension Liability as of 2019	\$1,653,854

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 806001
 Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$71,467 Proportionate Share: 0.0000137

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$50,276	\$45,279

	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	0	2,140
Change of Assumptions	10	4,922
Changes in Proportion and Differences Between	1,130	3,089
Total	\$2,339	\$10,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,196
Total	\$8,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,004

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,170)
2021	(3,877)
2022	(1,600)
2023	(165)
2024	0
Thereafter	0
Total	(\$7,812)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,719	\$45,279	\$22,392

PERF Net Pension Liability - Unaudited
CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of 2018	\$50,276
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	544
- Net Difference Between Projected and Actual Investment	(3,629)
- Change of Assumptions	3,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,311)
Pension Expense/Income	8,362
Contributions	(8,004)
Total Activity in FY 2019	(4,997)
Net Pension Liability as of 2019	\$45,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 806002
 Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$172,706 Proportionate Share: 0.0000331

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$111,763	\$109,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,897	\$0
Net Difference Between Projected and Actual	0	5,171
Change of Assumptions	24	11,892
Changes in Proportion and Differences Between	1,300	0
Total	\$4,221	\$17,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	952
Total	\$18,266

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,343

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,612)
2021	(7,380)
2022	(1,449)
2023	(401)
2024	0
Thereafter	0
Total	(\$12,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,694	\$109,398	\$54,101

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of 2018	\$111,763
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,443
- Net Difference Between Projected and Actual Investment	(8,481)
- Change of Assumptions	5,811
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61)
Pension Expense/Income	18,266
Contributions	(19,343)
Total Activity in FY 2019	(2,365)
Net Pension Liability as of 2019	\$109,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$6,134,669 Proportionate Share: 0.0011775

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,569,955	\$3,891,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,051	\$0
Net Difference Between Projected and Actual	0	183,951
Change of Assumptions	866	423,058
Changes in Proportion and Differences Between	359,691	143,356
Total	\$463,608	\$750,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$615,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,353
Total	\$696,290

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$683,332

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$95,562)
2021	(225,211)
2022	48,299
2023	(14,283)
2024	0
Thereafter	0
Total	(\$286,757)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,250,142	\$3,891,713	\$1,924,602

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of 2018	\$3,569,955
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,607
- Net Difference Between Projected and Actual Investment	(289,679)
- Change of Assumptions	142,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	399,364
Pension Expense/Income	696,290
Contributions	(683,332)
Total Activity in FY 2019	321,758
Net Pension Liability as of 2019	\$3,891,713

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$580,498 Proportionate Share: 0.0001114

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$389,981	\$368,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,749	\$0
Net Difference Between Projected and Actual	0	17,403
Change of Assumptions	82	40,024
Changes in Proportion and Differences Between	16,139	9,553
Total	\$25,970	\$66,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,272
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,160
Total	\$70,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,016

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,813)
2021	(22,514)
2022	(8,330)
2023	(1,353)
2024	0
Thereafter	0
Total	(\$41,010)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$591,309	\$368,184	\$182,081

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of 2018	\$389,981
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,676
- Net Difference Between Projected and Actual Investment	(28,953)
- Change of Assumptions	21,746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,682)
Pension Expense/Income	70,432
Contributions	(65,016)
Total Activity in FY 2019	(21,797)
Net Pension Liability as of 2019	\$368,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$6,167,314 Proportionate Share: 0.0011837

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,914,076	\$3,912,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,594	\$0
Net Difference Between Projected and Actual	0	184,920
Change of Assumptions	871	425,285
Changes in Proportion and Differences Between	152,992	25,588
Total	\$257,457	\$635,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$619,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	75,393
Total	\$694,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$655,639

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$94,119)
2021	(230,585)
2022	(39,275)
2023	(14,357)
2024	0
Thereafter	0
Total	(\$378,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,283,051	\$3,912,204	\$1,934,736

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of 2018	\$3,914,076
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,673
- Net Difference Between Projected and Actual Investment	(300,840)
- Change of Assumptions	194,720
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,641
Pension Expense/Income	694,573
Contributions	(655,639)
Total Activity in FY 2019	(1,872)
Net Pension Liability as of 2019	\$3,912,204

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 809001
 Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$535,425 Proportionate Share: 0.0001028

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$321,021	\$339,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,997	\$0
Net Difference Between Projected and Actual	0	16,060
Change of Assumptions	76	36,934
Changes in Proportion and Differences Between	23,570	2,684
Total	\$32,643	\$55,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,113
Total	\$55,887

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,748

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,460)
2021	(17,241)
2022	1,913
2023	(1,247)
2024	0
Thereafter	0
Total	(\$23,035)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$545,660	\$339,761	\$168,025

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of 2018	\$321,021
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,821
- Net Difference Between Projected and Actual Investment	(25,567)
- Change of Assumptions	13,921
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,426
Pension Expense/Income	55,887
Contributions	(59,748)
Total Activity in FY 2019	18,740
Net Pension Liability as of 2019	\$339,761

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,181,491 Proportionate Share: 0.0006106

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,068,801	\$2,018,072

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,438	\$0
Net Difference Between Projected and Actual	0	95,389
Change of Assumptions	449	219,379
Changes in Proportion and Differences Between	15,724	6,772
Total	\$69,611	\$321,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,755)
Total	\$279,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$76,807)
2021	(139,124)
2022	(28,591)
2023	(7,407)
2024	0
Thereafter	0
Total	(\$251,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,241,050	\$2,018,072	\$998,014

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of 2018	\$2,068,801
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,523
- Net Difference Between Projected and Actual Investment	(156,659)
- Change of Assumptions	108,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,775
Pension Expense/Income	279,643
Contributions	(356,327)
Total Activity in FY 2019	(50,729)
Net Pension Liability as of 2019	\$2,018,072

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$9,315,760 Proportionate Share: 0.0017880

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,842,578	\$5,909,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,480	\$0
Net Difference Between Projected and Actual	0	279,325
Change of Assumptions	1,316	642,401
Changes in Proportion and Differences Between	401,194	89
Total	\$558,990	\$921,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$935,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	278,820
Total	\$1,214,103

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,043,366

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,681)
2021	(264,268)
2022	(30,190)
2023	(21,686)
2024	0
Thereafter	0
Total	(\$362,825)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,490,661	\$5,909,454	\$2,922,453

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of 2018	\$5,842,578
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,469
- Net Difference Between Projected and Actual Investment	(452,359)
- Change of Assumptions	283,102
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,073)
Pension Expense/Income	1,214,103
Contributions	(1,043,366)
Total Activity in FY 2019	66,876
Net Pension Liability as of 2019	\$5,909,454

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$8,165,743 Proportionate Share: 0.0015673

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,076,544	\$5,180,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,165	\$0
Net Difference Between Projected and Actual	0	244,847
Change of Assumptions	1,153	563,107
Changes in Proportion and Differences Between	238,582	4,356
Total	\$376,900	\$812,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$819,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	146,156
Total	\$965,993

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$906,567

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$108,829)
2021	(290,473)
2022	(17,098)
2023	(19,010)
2024	0
Thereafter	0
Total	(\$435,410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,319,191	\$5,180,026	\$2,561,723

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of 2018	\$5,076,544
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,121
- Net Difference Between Projected and Actual Investment	(395,194)
- Change of Assumptions	241,061
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,068
Pension Expense/Income	965,993
Contributions	(906,567)
Total Activity in FY 2019	103,482
Net Pension Liability as of 2019	\$5,180,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$7,572,654 Proportionate Share: 0.0014535

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,721,893	\$4,803,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,206	\$0
Net Difference Between Projected and Actual	0	227,069
Change of Assumptions	1,069	522,220
Changes in Proportion and Differences Between	187,120	96,295
Total	\$315,395	\$845,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$760,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	86,748
Total	\$847,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$845,445

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$164,188)
2021	(330,092)
2022	(18,278)
2023	(17,631)
2024	0
Thereafter	0
Total	(\$530,189)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,715,143	\$4,803,910	\$2,375,719

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of 2018	\$4,721,893
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,775
- Net Difference Between Projected and Actual Investment	(366,913)
- Change of Assumptions	225,764
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,779
Pension Expense/Income	847,057
Contributions	(845,445)
Total Activity in FY 2019	82,017
Net Pension Liability as of 2019	\$4,803,910

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$8,930,184 Proportionate Share: 0.0017140

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,888,778	\$5,664,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,004	\$0
Net Difference Between Projected and Actual	0	267,765
Change of Assumptions	1,261	615,814
Changes in Proportion and Differences Between	5,516	285,291
Total	\$156,781	\$1,168,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$896,574
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(252,814)
Total	\$643,760

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,000,179

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$359,194)
2021	(531,581)
2022	(100,523)
2023	(20,791)
2024	0
Thereafter	0
Total	(\$1,012,089)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,097,871	\$5,664,879	\$2,801,502

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of 2018	\$5,888,778
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,392
- Net Difference Between Projected and Actual Investment	(442,167)
- Change of Assumptions	316,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184,353
Pension Expense/Income	643,760
Contributions	(1,000,179)
Total Activity in FY 2019	(223,899)
Net Pension Liability as of 2019	\$5,664,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$7,453,285 Proportionate Share: 0.0014305

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,744,993	\$4,727,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,193	\$0
Net Difference Between Projected and Actual	0	223,476
Change of Assumptions	1,053	513,957
Changes in Proportion and Differences Between	128,073	13,496
Total	\$254,319	\$750,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$748,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,363
Total	\$773,641

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$824,901

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$138,361)
2021	(297,001)
2022	(43,897)
2023	(17,351)
2024	0
Thereafter	0
Total	(\$496,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,593,060	\$4,727,894	\$2,338,126

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of 2018	\$4,744,993
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,462
- Net Difference Between Projected and Actual Investment	(364,004)
- Change of Assumptions	237,665
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,038
Pension Expense/Income	773,641
Contributions	(824,901)
Total Activity in FY 2019	(17,099)
Net Pension Liability as of 2019	\$4,727,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 815001
 Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$171,015 Proportionate Share: 0.0000328

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$111,763	\$108,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,871	\$0
Net Difference Between Projected and Actual	0	5,124
Change of Assumptions	24	11,785
Changes in Proportion and Differences Between	120	7,822
Total	\$3,015	\$24,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(55,339)
Total	(\$38,182)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,154

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,120)
2021	(8,506)
2022	(1,692)
2023	(398)
2024	0
Thereafter	0
Total	(\$21,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,102	\$108,406	\$53,611

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of 2018	\$111,763
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,417
- Net Difference Between Projected and Actual Investment	(8,434)
- Change of Assumptions	5,918
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,078
Pension Expense/Income	(38,182)
Contributions	(19,154)
Total Activity in FY 2019	(3,357)
Net Pension Liability as of 2019	\$108,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$856,767 Proportionate Share: 0.0001644

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$537,752	\$543,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,388	\$0
Net Difference Between Projected and Actual	0	25,683
Change of Assumptions	121	59,066
Changes in Proportion and Differences Between	20,553	34,336
Total	\$35,062	\$119,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,007)
Total	\$80,989

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,546

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,239)
2021	(48,682)
2022	(2,108)
2023	(1,994)
2024	0
Thereafter	0
Total	(\$84,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$872,631	\$543,352	\$268,709

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of 2018	\$537,752
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,392
- Net Difference Between Projected and Actual Investment	(41,609)
- Change of Assumptions	26,118
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,256
Pension Expense/Income	80,989
Contributions	(99,546)
Total Activity in FY 2019	5,600
Net Pension Liability as of 2019	\$543,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$583,722 Proportionate Share: 0.0001120

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$420,214	\$370,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,802	\$0
Net Difference Between Projected and Actual	0	17,497
Change of Assumptions	82	40,240
Changes in Proportion and Differences Between	10,996	32,897
Total	\$20,880	\$90,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,522
Total	\$62,108

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,377

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,602)
2021	(33,428)
2022	(15,366)
2023	(1,358)
2024	0
Thereafter	0
Total	(\$69,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$594,493	\$370,167	\$183,062

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of 2018	\$420,214
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,335
- Net Difference Between Projected and Actual Investment	(29,942)
- Change of Assumptions	26,312
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,483)
Pension Expense/Income	62,108
Contributions	(65,377)
Total Activity in FY 2019	(50,047)
Net Pension Liability as of 2019	\$370,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 819000
 Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$35,826 Proportionate Share: 0.0000069

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$23,440	\$22,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604	\$0
Net Difference Between Projected and Actual	0	1,078
Change of Assumptions	5	2,479
Changes in Proportion and Differences Between	195	18
Total	\$804	\$3,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10)
Total	\$3,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,013

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$793)
2021	(1,554)
2022	(341)
2023	(83)
2024	0
Thereafter	0
Total	(\$2,771)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,625	\$22,805	\$11,278

PERF Net Pension Liability - Unaudited
MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of 2018	\$23,440
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299
- Net Difference Between Projected and Actual Investment	(1,772)
- Change of Assumptions	1,234
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18
Pension Expense/Income	3,599
Contributions	(4,013)
Total Activity in FY 2019	(635)
Net Pension Liability as of 2019	\$22,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 820000
 Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,168,690 Proportionate Share: 0.0002243

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$737,838	\$741,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,630	\$0
Net Difference Between Projected and Actual	0	35,041
Change of Assumptions	165	80,588
Changes in Proportion and Differences Between	20,668	72,453
Total	\$40,463	\$188,082

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,037)
Total	\$43,292

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,893

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,791)
2021	(79,104)
2022	(5,004)
2023	(2,720)
2024	0
Thereafter	0
Total	(\$147,619)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,190,579	\$741,326	\$366,614

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of 2018	\$737,838
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,031
- Net Difference Between Projected and Actual Investment	(56,893)
- Change of Assumptions	36,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,662
Pension Expense/Income	43,292
Contributions	(130,893)
Total Activity in FY 2019	3,488
Net Pension Liability as of 2019	\$741,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 821000
 Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$1,815,696 Proportionate Share: 0.0003485

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,274,232	\$1,151,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,500	\$0
Net Difference Between Projected and Actual	0	54,443
Change of Assumptions	256	125,211
Changes in Proportion and Differences Between	3,769	75,115
Total	\$34,525	\$254,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,603)
Total	\$173,693

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,351

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$67,902)
2021	(108,561)
2022	(39,554)
2023	(4,227)
2024	0
Thereafter	0
Total	(\$220,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,849,830	\$1,151,815	\$569,617

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of 2018	\$1,274,232
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,923
- Net Difference Between Projected and Actual Investment	(92,181)
- Change of Assumptions	76,605
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91,106)
Pension Expense/Income	173,693
Contributions	(203,351)
Total Activity in FY 2019	(122,417)
Net Pension Liability as of 2019	\$1,151,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 822000
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$1,790,391 Proportionate Share: 0.0003436

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,065,993	\$1,135,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,071	\$0
Net Difference Between Projected and Actual	0	53,678
Change of Assumptions	253	123,450
Changes in Proportion and Differences Between	91,378	3,286
Total	\$121,702	\$180,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,798
Total	\$198,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,133

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,277)
2021	(49,828)
2022	7,561
2023	(4,168)
2024	0
Thereafter	0
Total	(\$58,712)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,823,821	\$1,135,620	\$561,608

PERF Net Pension Liability - Unaudited
ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of 2018	\$1,065,993
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,203
- Net Difference Between Projected and Actual Investment	(85,249)
- Change of Assumptions	45,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,852
Pension Expense/Income	198,531
Contributions	(197,133)
Total Activity in FY 2019	69,627
Net Pension Liability as of 2019	\$1,135,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 824000
 Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,092,238 Proportionate Share: 0.0002096

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$717,796	\$692,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,344	\$0
Net Difference Between Projected and Actual	0	32,744
Change of Assumptions	154	75,306
Changes in Proportion and Differences Between	6,910	4,785
Total	\$25,408	\$112,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,736
Total	\$135,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,695)
2021	(49,479)
2022	(11,711)
2023	(2,542)
2024	0
Thereafter	0
Total	(\$87,427)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,112,552	\$692,741	\$342,587

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of 2018	\$717,796
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,006
- Net Difference Between Projected and Actual Investment	(54,002)
- Change of Assumptions	38,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,497)
Pension Expense/Income	135,375
Contributions	(122,327)
Total Activity in FY 2019	(25,055)
Net Pension Liability as of 2019	\$692,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 825000
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$522,966 Proportionate Share: 0.0001004

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$348,877	\$331,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,787	\$0
Net Difference Between Projected and Actual	0	15,685
Change of Assumptions	74	36,072
Changes in Proportion and Differences Between	587	9,975
Total	\$9,448	\$61,732

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(174)
Total	\$52,344

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,572

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,385)
2021	(27,811)
2022	(6,870)
2023	(1,218)
2024	0
Thereafter	0
Total	(\$52,284)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$532,921	\$331,828	\$164,102

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of 2018	\$348,877
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,248
- Net Difference Between Projected and Actual Investment	(26,017)
- Change of Assumptions	19,188
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,240)
Pension Expense/Income	52,344
Contributions	(58,572)
Total Activity in FY 2019	(17,049)
Net Pension Liability as of 2019	\$331,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,290,310 Proportionate Share: 0.0002477

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$824,123	\$818,664

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,678	\$0
Net Difference Between Projected and Actual	0	38,696
Change of Assumptions	182	88,995
Changes in Proportion and Differences Between	14,320	14,172
Total	\$36,180	\$141,863

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,580)
Total	\$117,989

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,118

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,698)
2021	(59,930)
2022	(9,049)
2023	(3,006)
2024	0
Thereafter	0
Total	(\$105,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,314,786	\$818,664	\$404,861

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of 2018	\$824,123
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,956
- Net Difference Between Projected and Actual Investment	(63,103)
- Change of Assumptions	41,547
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,270
Pension Expense/Income	117,989
Contributions	(139,118)
Total Activity in FY 2019	(5,459)
Net Pension Liability as of 2019	\$818,664

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,607,932 Proportionate Share: 0.0006925

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,331,392	\$2,288,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,605	\$0
Net Difference Between Projected and Actual	0	108,184
Change of Assumptions	510	248,805
Changes in Proportion and Differences Between	41,250	5,415
Total	\$102,365	\$362,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,288)
Total	\$329,951

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,071

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$75,140)
2021	(147,764)
2022	(28,734)
2023	(8,401)
2024	0
Thereafter	0
Total	(\$260,039)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,675,773	\$2,288,757	\$1,131,879

PERF Net Pension Liability - Unaudited
NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of 2018	\$2,331,392
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,274
- Net Difference Between Projected and Actual Investment	(177,231)
- Change of Assumptions	120,487
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,955
Pension Expense/Income	329,951
Contributions	(404,071)
Total Activity in FY 2019	(42,635)
Net Pension Liability as of 2019	\$2,288,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$161,474 Proportionate Share: 0.0000310

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$95,797	\$102,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,713	\$0
Net Difference Between Projected and Actual	0	4,843
Change of Assumptions	23	11,138
Changes in Proportion and Differences Between	9,463	1,118
Total	\$12,199	\$17,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,689)
Total	\$8,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,085

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,486)
2021	(3,882)
2022	844
2023	(376)
2024	0
Thereafter	0
Total	(\$4,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$164,547	\$102,457	\$50,669

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of 2018	\$95,797
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,467
- Net Difference Between Projected and Actual Investment	(7,680)
- Change of Assumptions	4,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,393
Pension Expense/Income	8,527
Contributions	(18,085)
Total Activity in FY 2019	6,660
Net Pension Liability as of 2019	\$102,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$4,609,029 Proportionate Share: 0.0008846

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,066,173	\$2,923,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,417	\$0
Net Difference Between Projected and Actual	0	138,194
Change of Assumptions	651	317,823
Changes in Proportion and Differences Between	4,427	62,619
Total	\$82,495	\$518,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,935)
Total	\$460,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$515,835

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$133,377)
2021	(233,371)
2022	(58,662)
2023	(10,731)
2024	0
Thereafter	0
Total	(\$436,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,695,435	\$2,923,659	\$1,445,862

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of 2018	\$3,066,173
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,526
- Net Difference Between Projected and Actual Investment	(229,002)
- Change of Assumptions	167,840
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,832)
Pension Expense/Income	460,789
Contributions	(515,835)
Total Activity in FY 2019	(142,514)
Net Pension Liability as of 2019	\$2,923,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 829001
 Submission Unit Name: RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT - 829001

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$173,716 Proportionate Share: 0.0000333

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$111,763	\$110,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,914	\$0
Net Difference Between Projected and Actual	0	5,202
Change of Assumptions	25	11,964
Changes in Proportion and Differences Between	1,220	5,245
Total	\$4,159	\$22,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,697)
Total	\$9,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,456

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,785)
2021	(9,775)
2022	(1,289)
2023	(403)
2024	0
Thereafter	0
Total	(\$18,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$176,756	\$110,059	\$54,428

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of 2018	\$111,763
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,460
- Net Difference Between Projected and Actual Investment	(8,512)
- Change of Assumptions	5,740
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,342
Pension Expense/Income	9,722
Contributions	(19,456)
Total Activity in FY 2019	(1,704)
Net Pension Liability as of 2019	\$110,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,475,322 Proportionate Share: 0.0002832

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$924,676	\$935,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,785	\$0
Net Difference Between Projected and Actual	0	44,242
Change of Assumptions	208	101,749
Changes in Proportion and Differences Between	31,763	21,430
Total	\$56,756	\$167,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,218)
Total	\$140,921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,228

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,179)
2021	(66,445)
2022	(4,607)
2023	(3,434)
2024	0
Thereafter	0
Total	(\$110,665)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,503,219	\$935,994	\$462,885

PERF Net Pension Liability - Unaudited

SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of 2018	\$924,676
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,755
- Net Difference Between Projected and Actual Investment	(71,627)
- Change of Assumptions	44,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,771
Pension Expense/Income	140,921
Contributions	(165,228)
Total Activity in FY 2019	11,318
Net Pension Liability as of 2019	\$935,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,532,034 Proportionate Share: 0.0002941

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$933,168	\$972,019

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,739	\$0
Net Difference Between Projected and Actual	0	45,945
Change of Assumptions	216	105,666
Changes in Proportion and Differences Between	55,399	24,559
Total	\$81,354	\$176,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,587)
Total	\$152,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,588

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,975)
2021	(62,225)
2022	1,951
2023	(3,567)
2024	0
Thereafter	0
Total	(\$94,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,561,076	\$972,019	\$480,701

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of 2018	\$933,168
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,599
- Net Difference Between Projected and Actual Investment	(73,582)
- Change of Assumptions	42,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,009
Pension Expense/Income	152,253
Contributions	(171,588)
Total Activity in FY 2019	38,851
Net Pension Liability as of 2019	\$972,019

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$19,089,783 Proportionate Share: 0.0036640

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,051,697	\$12,109,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$320,662	\$0
Net Difference Between Projected and Actual	0	572,397
Change of Assumptions	2,696	1,316,420
Changes in Proportion and Differences Between	658,519	186
Total	\$981,877	\$1,889,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,916,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	350,575
Total	\$2,267,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,138,053

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$177,357)
2021	(603,821)
2022	(81,505)
2023	(44,443)
2024	0
Thereafter	0
Total	(\$907,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,448,424	\$12,109,753	\$5,988,741

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of 2018	\$12,051,697
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163,872
- Net Difference Between Projected and Actual Investment	(929,321)
- Change of Assumptions	592,629
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,757
Pension Expense/Income	2,267,172
Contributions	(2,138,053)
Total Activity in FY 2019	58,056
Net Pension Liability as of 2019	\$12,109,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,008,808 Proportionate Share: 0.0001936

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$652,233	\$639,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,943	\$0
Net Difference Between Projected and Actual	0	30,245
Change of Assumptions	142	69,558
Changes in Proportion and Differences Between	5,635	12,979
Total	\$22,720	\$112,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	547
Total	\$101,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,987

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,980)
2021	(50,590)
2022	(8,142)
2023	(2,350)
2024	0
Thereafter	0
Total	(\$90,062)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,027,624	\$639,860	\$316,436

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of 2018	\$652,233
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,458
- Net Difference Between Projected and Actual Investment	(49,562)
- Change of Assumptions	33,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,146
Pension Expense/Income	101,817
Contributions	(112,987)
Total Activity in FY 2019	(12,373)
Net Pension Liability as of 2019	\$639,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,135,323 Proportionate Share: 0.0002179

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$762,297	\$720,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,070	\$0
Net Difference Between Projected and Actual	0	34,041
Change of Assumptions	160	78,288
Changes in Proportion and Differences Between	1,459	27,205
Total	\$20,689	\$139,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,041)
Total	\$110,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,150

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$37,680)
2021	(62,348)
2022	(16,175)
2023	(2,642)
2024	0
Thereafter	0
Total	(\$118,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,156,608	\$720,173	\$356,154

PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of 2018	\$762,297
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,153
- Net Difference Between Projected and Actual Investment	(56,617)
- Change of Assumptions	42,453
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,903)
Pension Expense/Income	110,940
Contributions	(127,150)
Total Activity in FY 2019	(42,124)
Net Pension Liability as of 2019	\$720,173

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 838000
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,370,639 Proportionate Share: 0.0002631

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$876,438	\$869,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,026	\$0
Net Difference Between Projected and Actual	0	41,102
Change of Assumptions	194	94,528
Changes in Proportion and Differences Between	15,150	17,206
Total	\$38,370	\$152,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,856)
Total	\$129,769

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,506

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$37,297)
2021	(65,379)
2022	(8,601)
2023	(3,189)
2024	0
Thereafter	0
Total	(\$114,466)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,396,528	\$869,562	\$430,032

PERF Net Pension Liability - Unaudited
OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of 2018	\$876,438
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,624
- Net Difference Between Projected and Actual Investment	(67,059)
- Change of Assumptions	44,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,994
Pension Expense/Income	129,769
Contributions	(153,506)
Total Activity in FY 2019	(6,876)
Net Pension Liability as of 2019	\$869,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$5,036,057 Proportionate Share: 0.0009666

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,178,955	\$3,194,675

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,594	\$0
Net Difference Between Projected and Actual	0	151,004
Change of Assumptions	711	347,285
Changes in Proportion and Differences Between	177,010	5,910
Total	\$262,315	\$504,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$505,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,149
Total	\$584,767

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$556,797

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,870)
2021	(159,274)
2022	(23,015)
2023	(11,725)
2024	0
Thereafter	0
Total	(\$241,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,130,690	\$3,194,675	\$1,579,890

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of 2018	\$3,178,955
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,236
- Net Difference Between Projected and Actual Investment	(245,152)
- Change of Assumptions	156,277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,389
Pension Expense/Income	584,767
Contributions	(556,797)
Total Activity in FY 2019	15,720
Net Pension Liability as of 2019	\$3,194,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 840000
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$3,579,077 Proportionate Share: 0.0006870

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,265,829	\$2,270,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,124	\$0
Net Difference Between Projected and Actual	0	107,325
Change of Assumptions	505	246,829
Changes in Proportion and Differences Between	90,111	3,427
Total	\$150,740	\$357,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$359,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,047
Total	\$367,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$400,857

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,663)
2021	(128,028)
2022	(16,815)
2023	(8,335)
2024	0
Thereafter	0
Total	(\$206,841)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,646,579	\$2,270,579	\$1,122,889

PERF Net Pension Liability - Unaudited
NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of 2018	\$2,265,829
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,646
- Net Difference Between Projected and Actual Investment	(174,430)
- Change of Assumptions	112,088
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,894
Pension Expense/Income	367,409
Contributions	(400,857)
Total Activity in FY 2019	4,750
Net Pension Liability as of 2019	\$2,270,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$6,811,105 Proportionate Share: 0.0013073

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,465,756	\$4,320,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,411	\$0
Net Difference Between Projected and Actual	0	204,229
Change of Assumptions	962	469,693
Changes in Proportion and Differences Between	122,902	29,604
Total	\$238,275	\$703,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$683,834
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,506
Total	\$700,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$755,102

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$115,599)
2021	(261,789)
2022	(72,006)
2023	(15,857)
2024	0
Thereafter	0
Total	(\$465,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,939,117	\$4,320,710	\$2,136,758

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of 2018	\$4,465,756
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,313
- Net Difference Between Projected and Actual Investment	(336,487)
- Change of Assumptions	237,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,778)
Pension Expense/Income	700,340
Contributions	(755,102)
Total Activity in FY 2019	(145,046)
Net Pension Liability as of 2019	\$4,320,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$8,504,293 Proportionate Share: 0.0016323

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,502,874	\$5,394,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,854	\$0
Net Difference Between Projected and Actual	0	255,001
Change of Assumptions	1,201	586,461
Changes in Proportion and Differences Between	108,176	8,881
Total	\$252,231	\$850,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$853,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	118,646
Total	\$972,484

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$941,402

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$157,519)
2021	(348,735)
2022	(72,059)
2023	(19,799)
2024	0
Thereafter	0
Total	(\$598,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,664,209	\$5,394,855	\$2,667,964

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of 2018	\$5,502,874
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,263
- Net Difference Between Projected and Actual Investment	(417,974)
- Change of Assumptions	285,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,582)
Pension Expense/Income	972,484
Contributions	(941,402)
Total Activity in FY 2019	(108,019)
Net Pension Liability as of 2019	\$5,394,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 843000
 Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$523,106 Proportionate Share: 0.0001004

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$340,044	\$331,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,787	\$0
Net Difference Between Projected and Actual	0	15,685
Change of Assumptions	74	36,072
Changes in Proportion and Differences Between	1,182	23,755
Total	\$10,043	\$75,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,093)
Total	\$33,425

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,588

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,928)
2021	(34,653)
2022	(4,670)
2023	(1,218)
2024	0
Thereafter	0
Total	(\$65,469)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$532,921	\$331,828	\$164,102

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of 2018	\$340,044
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,363
- Net Difference Between Projected and Actual Investment	(25,756)
- Change of Assumptions	17,791
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,549
Pension Expense/Income	33,425
Contributions	(58,588)
Total Activity in FY 2019	(8,216)
Net Pension Liability as of 2019	\$331,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,111,290 Proportionate Share: 0.0002133

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$730,704	\$704,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,667	\$0
Net Difference Between Projected and Actual	0	33,322
Change of Assumptions	157	76,635
Changes in Proportion and Differences Between	22,731	11,482
Total	\$41,555	\$121,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,036
Total	\$155,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,826

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,087)
2021	(45,974)
2022	(13,238)
2023	(2,585)
2024	0
Thereafter	0
Total	(\$79,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,132,191	\$704,970	\$348,635

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of 2018	\$730,704
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,161
- Net Difference Between Projected and Actual Investment	(54,963)
- Change of Assumptions	39,106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,823)
Pension Expense/Income	155,611
Contributions	(118,826)
Total Activity in FY 2019	(25,734)
Net Pension Liability as of 2019	\$704,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$1,477,150 Proportionate Share: 0.0002835

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$984,124	\$936,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,811	\$0
Net Difference Between Projected and Actual	0	44,289
Change of Assumptions	209	101,857
Changes in Proportion and Differences Between	4,093	17,586
Total	\$29,113	\$163,732

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,459
Total	\$151,755

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,440

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,716)
2021	(72,328)
2022	(19,137)
2023	(3,438)
2024	0
Thereafter	0
Total	(\$134,619)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,504,811	\$936,986	\$463,376

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of 2018	\$984,124
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,008
- Net Difference Between Projected and Actual Investment	(73,435)
- Change of Assumptions	54,022
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,048)
Pension Expense/Income	151,755
Contributions	(165,440)
Total Activity in FY 2019	(47,138)
Net Pension Liability as of 2019	\$936,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,451,496 Proportionate Share: 0.0004705

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,655,040	\$1,555,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,177	\$0
Net Difference Between Projected and Actual	0	73,502
Change of Assumptions	346	169,044
Changes in Proportion and Differences Between	0	143,268
Total	\$41,523	\$385,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$246,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,447)
Total	\$154,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,934

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$119,925)
2021	(167,977)
2022	(50,681)
2023	(5,708)
2024	0
Thereafter	0
Total	(\$344,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,497,403	\$1,555,032	\$769,024

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of 2018	\$1,655,040
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,645
- Net Difference Between Projected and Actual Investment	(122,518)
- Change of Assumptions	93,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,966)
Pension Expense/Income	154,666
Contributions	(213,934)
Total Activity in FY 2019	(100,008)
Net Pension Liability as of 2019	\$1,555,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$7,347,908 Proportionate Share: 0.0014103

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,013,359	\$4,661,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,425	\$0
Net Difference Between Projected and Actual	0	220,320
Change of Assumptions	1,038	506,699
Changes in Proportion and Differences Between	15,281	196,699
Total	\$139,744	\$923,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$737,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(166,409)
Total	\$571,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$827,471

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$248,439)
2021	(394,964)
2022	(123,464)
2023	(17,107)
2024	0
Thereafter	0
Total	(\$783,974)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,485,838	\$4,661,131	\$2,305,109

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of 2018	\$5,013,359
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,202
- Net Difference Between Projected and Actual Investment	(368,796)
- Change of Assumptions	287,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,824)
Pension Expense/Income	571,303
Contributions	(827,471)
Total Activity in FY 2019	(352,228)
Net Pension Liability as of 2019	\$4,661,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$7,719,861 Proportionate Share: 0.0014817

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,081,640	\$4,897,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,674	\$0
Net Difference Between Projected and Actual	0	231,474
Change of Assumptions	1,090	532,352
Changes in Proportion and Differences Between	102,465	40,963
Total	\$233,229	\$804,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$775,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,649
Total	\$842,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$863,824

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$148,025)
2021	(320,729)
2022	(84,833)
2023	(17,973)
2024	0
Thereafter	0
Total	(\$571,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,864,828	\$4,897,113	\$2,421,811

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of 2018	\$5,081,640
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,563
- Net Difference Between Projected and Actual Investment	(381,972)
- Change of Assumptions	272,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,563)
Pension Expense/Income	842,710
Contributions	(863,824)
Total Activity in FY 2019	(184,527)
Net Pension Liability as of 2019	\$4,897,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$147,841 Proportionate Share: 0.000284

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$97,155	\$93,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,485	\$0
Net Difference Between Projected and Actual	0	4,437
Change of Assumptions	21	10,204
Changes in Proportion and Differences Between	106	1,128
Total	\$2,612	\$15,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(298)
Total	\$14,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,558

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,044)
2021	(7,201)
2022	(1,567)
2023	(345)
2024	0
Thereafter	0
Total	(\$13,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$150,747	\$93,864	\$46,419

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of 2018	\$97,155
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,221
- Net Difference Between Projected and Actual Investment	(7,314)
- Change of Assumptions	5,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(384)
Pension Expense/Income	14,558
Contributions	(16,558)
Total Activity in FY 2019	(3,291)
Net Pension Liability as of 2019	\$93,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 851000
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$10,755,314 Proportionate Share: 0.0020643

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,113,413	\$6,822,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,661	\$0
Net Difference Between Projected and Actual	0	322,489
Change of Assumptions	1,519	741,672
Changes in Proportion and Differences Between	6,377	131,384
Total	\$188,557	\$1,195,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,079,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,963)
Total	\$1,054,849

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,199,933

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$311,195)
2021	(543,401)
2022	(127,353)
2023	(25,039)
2024	0
Thereafter	0
Total	(\$1,006,988)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,957,255	\$6,822,643	\$3,374,060

PERF Net Pension Liability - Unaudited
CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of 2018	\$7,113,413
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,117
- Net Difference Between Projected and Actual Investment	(533,160)
- Change of Assumptions	385,056
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,699)
Pension Expense/Income	1,054,849
Contributions	(1,199,933)
Total Activity in FY 2019	(290,770)
Net Pension Liability as of 2019	\$6,822,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$693,119 Proportionate Share: 0.0001330

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$511,595	\$439,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,640	\$0
Net Difference Between Projected and Actual	0	20,778
Change of Assumptions	98	47,785
Changes in Proportion and Differences Between	27,054	66,642
Total	\$38,792	\$135,205

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,015)
Total	\$50,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,813

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,549)
2021	(43,913)
2022	(21,338)
2023	(1,613)
2024	0
Thereafter	0
Total	(\$96,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$705,961	\$439,573	\$217,386

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of 2018	\$511,595
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,984
- Net Difference Between Projected and Actual Investment	(35,929)
- Change of Assumptions	33,238
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,058)
Pension Expense/Income	50,556
Contributions	(77,813)
Total Activity in FY 2019	(72,022)
Net Pension Liability as of 2019	\$439,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 854000
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,161,228 Proportionate Share: 0.0004148

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,400,262	\$1,370,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,302	\$0
Net Difference Between Projected and Actual	0	64,801
Change of Assumptions	305	149,031
Changes in Proportion and Differences Between	8,616	1,455
Total	\$45,223	\$215,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,405)
Total	\$203,572

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,057

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,034)
2021	(95,853)
2022	(18,146)
2023	(5,031)
2024	0
Thereafter	0
Total	(\$170,064)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,201,748	\$1,370,940	\$677,983

PERF Net Pension Liability - Unaudited
RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of 2018	\$1,400,262
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,085
- Net Difference Between Projected and Actual Investment	(106,271)
- Change of Assumptions	72,770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,579
Pension Expense/Income	203,572
Contributions	(242,057)
Total Activity in FY 2019	(29,322)
Net Pension Liability as of 2019	\$1,370,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$687,263 Proportionate Share: 0.0001319

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$451,128	\$435,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,543	\$0
Net Difference Between Projected and Actual	0	20,606
Change of Assumptions	97	47,390
Changes in Proportion and Differences Between	2,220	4,227
Total	\$13,860	\$72,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,393
Total	\$86,388

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,974

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,546)
2021	(32,987)
2022	(7,229)
2023	(1,601)
2024	0
Thereafter	0
Total	(\$58,363)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$700,122	\$435,938	\$215,588

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of 2018	\$451,128
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,674
- Net Difference Between Projected and Actual Investment	(33,967)
- Change of Assumptions	24,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,378)
Pension Expense/Income	86,388
Contributions	(76,974)
Total Activity in FY 2019	(15,190)
Net Pension Liability as of 2019	\$435,938

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$337,782 Proportionate Share: 0.0000648

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$211,296	\$214,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,671	\$0
Net Difference Between Projected and Actual	0	10,123
Change of Assumptions	48	23,282
Changes in Proportion and Differences Between	10,180	2
Total	\$15,899	\$33,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,182
Total	\$46,078

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,832

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,829)
2021	(11,914)
2022	(980)
2023	(785)
2024	0
Thereafter	0
Total	(\$17,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$343,957	\$214,168	\$105,914

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of 2018	\$211,296
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,922
- Net Difference Between Projected and Actual Investment	(16,381)
- Change of Assumptions	10,190
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,105)
Pension Expense/Income	46,078
Contributions	(37,832)
Total Activity in FY 2019	2,872
Net Pension Liability as of 2019	\$214,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$6,997,598 Proportionate Share: 0.0013431

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,653,612	\$4,439,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,544	\$0
Net Difference Between Projected and Actual	0	209,822
Change of Assumptions	988	482,555
Changes in Proportion and Differences Between	219,709	82,612
Total	\$338,241	\$774,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$702,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,258
Total	\$751,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$780,031

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$88,682)
2021	(242,450)
2022	(89,325)
2023	(16,291)
2024	0
Thereafter	0
Total	(\$436,748)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,129,142	\$4,439,031	\$2,195,272

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of 2018	\$4,653,612
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,002
- Net Difference Between Projected and Actual Investment	(347,644)
- Change of Assumptions	254,548
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150,274)
Pension Expense/Income	751,818
Contributions	(780,031)
Total Activity in FY 2019	(214,581)
Net Pension Liability as of 2019	\$4,439,031

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$7,369,530 Proportionate Share: 0.0014145

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,675,014	\$4,675,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,793	\$0
Net Difference Between Projected and Actual	0	220,976
Change of Assumptions	1,041	508,208
Changes in Proportion and Differences Between	162,977	8,634
Total	\$287,811	\$737,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$739,909
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,258
Total	\$743,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$817,913

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$119,911)
2021	(274,235)
2022	(38,704)
2023	(17,157)
2024	0
Thereafter	0
Total	(\$450,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,508,132	\$4,675,013	\$2,311,974

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of 2018	\$4,675,014
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,972
- Net Difference Between Projected and Actual Investment	(359,432)
- Change of Assumptions	232,333
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138,872
Pension Expense/Income	743,167
Contributions	(817,913)
Total Activity in FY 2019	(1)
Net Pension Liability as of 2019	\$4,675,013

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 859000
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,317,254 Proportionate Share: 0.0002528

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$847,563	\$835,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,124	\$0
Net Difference Between Projected and Actual	0	39,493
Change of Assumptions	186	90,827
Changes in Proportion and Differences Between	27,327	15
Total	\$49,637	\$130,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,866
Total	\$148,103

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,526

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,533)
2021	(48,486)
2022	(9,612)
2023	(3,067)
2024	0
Thereafter	0
Total	(\$80,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,341,856	\$835,520	\$413,197

PERF Net Pension Liability - Unaudited
MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of 2018	\$847,563
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,098
- Net Difference Between Projected and Actual Investment	(64,594)
- Change of Assumptions	43,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,552)
Pension Expense/Income	148,103
Contributions	(147,526)
Total Activity in FY 2019	(12,043)
Net Pension Liability as of 2019	\$835,520

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 860000
 Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$694,242 Proportionate Share: 0.0001332

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$415,119	\$440,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,657	\$0
Net Difference Between Projected and Actual	0	20,809
Change of Assumptions	98	47,857
Changes in Proportion and Differences Between	31,338	628
Total	\$43,093	\$69,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,533
Total	\$80,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,752

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,285)
2021	(21,060)
2022	2,761
2023	(1,617)
2024	0
Thereafter	0
Total	(\$26,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$707,022	\$440,234	\$217,713

PERF Net Pension Liability - Unaudited
COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of 2018	\$415,119
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,256
- Net Difference Between Projected and Actual Investment	(33,103)
- Change of Assumptions	17,905
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,601
Pension Expense/Income	80,208
Contributions	(77,752)
Total Activity in FY 2019	25,115
Net Pension Liability as of 2019	\$440,234

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,149,065 Proportionate Share: 0.0004125

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,360,177	\$1,363,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,101	\$0
Net Difference Between Projected and Actual	0	64,442
Change of Assumptions	304	148,205
Changes in Proportion and Differences Between	34,503	25,743
Total	\$70,908	\$238,390

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,033)
Total	\$214,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,864

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,689)
2021	(98,586)
2022	(10,204)
2023	(5,003)
2024	0
Thereafter	0
Total	(\$167,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,189,540	\$1,363,339	\$674,224

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of 2018	\$1,360,177
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,406
- Net Difference Between Projected and Actual Investment	(104,725)
- Change of Assumptions	67,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,351
Pension Expense/Income	214,741
Contributions	(239,864)
Total Activity in FY 2019	3,162
Net Pension Liability as of 2019	\$1,363,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$30,860,389 Proportionate Share: 0.0059232

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$19,812,587	\$19,576,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$518,380	\$0
Net Difference Between Projected and Actual	0	925,334
Change of Assumptions	4,358	2,128,116
Changes in Proportion and Differences Between	354,820	33,330
Total	\$877,558	\$3,086,780

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,098,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	436,385
Total	\$3,534,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,401,818

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$606,287)
2021	(1,305,182)
2022	(225,906)
2023	(71,847)
2024	0
Thereafter	0
Total	(\$2,209,222)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,440,203	\$19,576,553	\$9,681,362

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of 2018	\$19,812,587
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	260,623
- Net Difference Between Projected and Actual Investment	(1,512,105)
- Change of Assumptions	1,010,224
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(127,702)
Pension Expense/Income	3,534,744
Contributions	(3,401,818)
Total Activity in FY 2019	(236,034)
Net Pension Liability as of 2019	\$19,576,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 864000
 Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$4,899,671 Proportionate Share: 0.0009404

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,979,209	\$3,108,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,301	\$0
Net Difference Between Projected and Actual	0	146,911
Change of Assumptions	692	337,871
Changes in Proportion and Differences Between	187,297	60,936
Total	\$270,290	\$545,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$491,913
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	100,561
Total	\$592,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,762

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$81,250)
2021	(190,183)
2022	7,409
2023	(11,404)
2024	0
Thereafter	0
Total	(\$275,428)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,991,621	\$3,108,082	\$1,537,067

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of 2018	\$2,979,209
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,542
- Net Difference Between Projected and Actual Investment	(235,143)
- Change of Assumptions	134,076
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,686
Pension Expense/Income	592,474
Contributions	(548,762)
Total Activity in FY 2019	128,873
Net Pension Liability as of 2019	\$3,108,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$2,808,479 Proportionate Share: 0.0005390

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,151,688	\$1,781,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,172	\$0
Net Difference Between Projected and Actual	0	84,204
Change of Assumptions	397	193,655
Changes in Proportion and Differences Between	1,782	268,060
Total	\$49,351	\$545,919

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(107,806)
Total	\$174,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$314,452

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$162,647)
2021	(221,230)
2022	(106,154)
2023	(6,537)
2024	0
Thereafter	0
Total	(\$496,568)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,860,999	\$1,781,429	\$880,986

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of 2018	\$2,151,688
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,179
- Net Difference Between Projected and Actual Investment	(147,929)
- Change of Assumptions	147,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(248,295)
Pension Expense/Income	174,139
Contributions	(314,452)
Total Activity in FY 2019	(370,259)
Net Pension Liability as of 2019	\$1,781,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$1,898,247 Proportionate Share: 0.0003643

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,222,936	\$1,204,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,882	\$0
Net Difference Between Projected and Actual	0	56,912
Change of Assumptions	268	130,887
Changes in Proportion and Differences Between	42,342	3,948
Total	\$74,492	\$191,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,726
Total	\$207,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,491

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,660)
2021	(69,805)
2022	(15,370)
2023	(4,420)
2024	0
Thereafter	0
Total	(\$117,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,933,696	\$1,204,035	\$595,442

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of 2018	\$1,222,936
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,971
- Net Difference Between Projected and Actual Investment	(93,131)
- Change of Assumptions	62,826
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,363)
Pension Expense/Income	207,287
Contributions	(207,491)
Total Activity in FY 2019	(18,901)
Net Pension Liability as of 2019	\$1,204,035

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$19,506,867 Proportionate Share: 0.0037441

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,688,304	\$12,374,489

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$327,672	\$0
Net Difference Between Projected and Actual	0	584,911
Change of Assumptions	2,755	1,345,198
Changes in Proportion and Differences Between	25,843	345,092
Total	\$356,270	\$2,275,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,958,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(234,355)
Total	\$1,724,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,150,045

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$644,570)
2021	(1,045,174)
2022	(183,772)
2023	(45,415)
2024	0
Thereafter	0
Total	(\$1,918,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,873,593	\$12,374,489	\$6,119,663

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of 2018	\$12,688,304
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,600
- Net Difference Between Projected and Actual Investment	(960,689)
- Change of Assumptions	664,610
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	245,568
Pension Expense/Income	1,724,141
Contributions	(2,150,045)
Total Activity in FY 2019	(313,815)
Net Pension Liability as of 2019	\$12,374,489

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 867001
 Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$590,294 Proportionate Share: 0.0001133

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$380,469	\$374,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,916	\$0
Net Difference Between Projected and Actual	0	17,700
Change of Assumptions	83	40,707
Changes in Proportion and Differences Between	3,926	6,189
Total	\$13,925	\$64,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,411)
Total	\$57,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,113

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,208)
2021	(28,629)
2022	(4,460)
2023	(1,374)
2024	0
Thereafter	0
Total	(\$50,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$601,394	\$374,464	\$185,187

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of 2018	\$380,469
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,966
- Net Difference Between Projected and Actual Investment	(28,968)
- Change of Assumptions	19,560
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,695
Pension Expense/Income	57,855
Contributions	(66,113)
Total Activity in FY 2019	(6,005)
Net Pension Liability as of 2019	\$374,464

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 867999
 Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$11,629,391 Proportionate Share: 0.0022321

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,639,275	\$7,377,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,347	\$0
Net Difference Between Projected and Actual	0	348,703
Change of Assumptions	1,642	801,960
Changes in Proportion and Differences Between	7,086	92,157
Total	\$204,075	\$1,242,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,167,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,211)
Total	\$1,106,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,302,616

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$321,274)
2021	(566,849)
2022	(123,547)
2023	(27,075)
2024	0
Thereafter	0
Total	(\$1,038,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,847,933	\$7,377,233	\$3,648,326

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of 2018	\$7,639,275
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,962
- Net Difference Between Projected and Actual Investment	(574,948)
- Change of Assumptions	408,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,112
Pension Expense/Income	1,106,375
Contributions	(1,302,616)
Total Activity in FY 2019	(262,042)
Net Pension Liability as of 2019	\$7,377,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,624,333 Proportionate Share: 0.0003118

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,045,611	\$1,030,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,288	\$0
Net Difference Between Projected and Actual	0	48,710
Change of Assumptions	229	112,025
Changes in Proportion and Differences Between	11,309	32,909
Total	\$38,826	\$193,644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,177)
Total	\$131,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,062

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,552)
2021	(85,373)
2022	(12,111)
2023	(3,782)
2024	0
Thereafter	0
Total	(\$154,818)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,655,027	\$1,030,519	\$509,631

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of 2018	\$1,045,611
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,684
- Net Difference Between Projected and Actual Investment	(79,677)
- Change of Assumptions	53,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,441
Pension Expense/Income	131,922
Contributions	(181,062)
Total Activity in FY 2019	(15,092)
Net Pension Liability as of 2019	\$1,030,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$7,204,469 Proportionate Share: 0.0013828

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,885,970	\$4,570,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,018	\$0
Net Difference Between Projected and Actual	0	216,024
Change of Assumptions	1,017	496,819
Changes in Proportion and Differences Between	5,760	272,359
Total	\$127,795	\$985,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$723,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,356)
Total	\$666,971

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$800,283

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$284,428)
2021	(440,051)
2022	(116,152)
2023	(16,776)
2024	0
Thereafter	0
Total	(\$857,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,339,869	\$4,570,242	\$2,260,161

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of 2018	\$4,885,970
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,453
- Net Difference Between Projected and Actual Investment	(360,727)
- Change of Assumptions	277,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(156,209)
Pension Expense/Income	666,971
Contributions	(800,283)
Total Activity in FY 2019	(315,728)
Net Pension Liability as of 2019	\$4,570,242

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 871000
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$1,695,496 Proportionate Share: 0.0003254

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,042,213	\$1,075,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,478	\$0
Net Difference Between Projected and Actual	0	50,835
Change of Assumptions	239	116,911
Changes in Proportion and Differences Between	58,915	12,233
Total	\$87,632	\$179,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,816
Total	\$241,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,889

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,335)
2021	(64,811)
2022	(254)
2023	(3,947)
2024	0
Thereafter	0
Total	(\$92,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,727,215	\$1,075,468	\$531,860

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of 2018	\$1,042,213
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,919
- Net Difference Between Projected and Actual Investment	(81,701)
- Change of Assumptions	48,187
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	710
Pension Expense/Income	241,029
Contributions	(189,889)
Total Activity in FY 2019	33,255
Net Pension Liability as of 2019	\$1,075,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$474,484 Proportionate Share: 0.0000911

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$306,413	\$301,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,973	\$0
Net Difference Between Projected and Actual	0	14,232
Change of Assumptions	67	32,731
Changes in Proportion and Differences Between	10,830	7,945
Total	\$18,870	\$54,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	326
Total	\$47,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,312

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,748)
2021	(19,952)
2022	(5,233)
2023	(1,105)
2024	0
Thereafter	0
Total	(\$36,038)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$483,557	\$301,091	\$148,901

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of 2018	\$306,413
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,987
- Net Difference Between Projected and Actual Investment	(23,307)
- Change of Assumptions	15,805
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,474)
Pension Expense/Income	47,979
Contributions	(46,312)
Total Activity in FY 2019	(5,322)
Net Pension Liability as of 2019	\$301,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$8,176,412 Proportionate Share: 0.0015693

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,144,485	\$5,186,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,340	\$0
Net Difference Between Projected and Actual	0	245,159
Change of Assumptions	1,155	563,826
Changes in Proportion and Differences Between	166,826	96,658
Total	\$305,321	\$905,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$820,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	127,236
Total	\$948,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$892,671

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$180,897)
2021	(364,640)
2022	(35,751)
2023	(19,034)
2024	0
Thereafter	0
Total	(\$600,322)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,329,807	\$5,186,636	\$2,564,992

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of 2018	\$5,144,485
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,411
- Net Difference Between Projected and Actual Investment	(397,518)
- Change of Assumptions	251,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,719
Pension Expense/Income	948,119
Contributions	(892,671)
Total Activity in FY 2019	42,151
Net Pension Liability as of 2019	\$5,186,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 875000
 Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,363,828 Proportionate Share: 0.0004537

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,606,123	\$1,499,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,706	\$0
Net Difference Between Projected and Actual	0	70,878
Change of Assumptions	334	163,008
Changes in Proportion and Differences Between	0	131,635
Total	\$40,040	\$365,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,732)
Total	\$140,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,349

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$117,231)
2021	(161,383)
2022	(41,363)
2023	(5,504)
2024	0
Thereafter	0
Total	(\$325,481)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,408,229	\$1,499,507	\$741,564

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of 2018	\$1,606,123
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,811
- Net Difference Between Projected and Actual Investment	(118,445)
- Change of Assumptions	91,384
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,390
Pension Expense/Income	140,593
Contributions	(251,349)
Total Activity in FY 2019	(106,616)
Net Pension Liability as of 2019	\$1,499,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$26,967,540 Proportionate Share: 0.0051760

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$17,240,684	\$17,107,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$452,988	\$0
Net Difference Between Projected and Actual	0	808,605
Change of Assumptions	3,808	1,859,658
Changes in Proportion and Differences Between	320,739	221,731
Total	\$777,535	\$2,889,994

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,707,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	260,116
Total	\$2,967,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,013,232

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$640,883)
2021	(1,238,461)
2022	(170,332)
2023	(62,783)
2024	0
Thereafter	0
Total	(\$2,112,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,474,083	\$17,107,010	\$8,460,077

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of 2018	\$17,240,684
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	228,691
- Net Difference Between Projected and Actual Investment	(1,319,206)
- Change of Assumptions	871,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,146
Pension Expense/Income	2,967,623
Contributions	(3,013,232)
Total Activity in FY 2019	(133,674)
Net Pension Liability as of 2019	\$17,107,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 877000
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$5,773,214 Proportionate Share: 0.0011081

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,719,425	\$3,662,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,977	\$0
Net Difference Between Projected and Actual	0	173,110
Change of Assumptions	815	398,124
Changes in Proportion and Differences Between	40,656	77,771
Total	\$138,448	\$649,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$579,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(110,595)
Total	\$469,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$646,600

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$170,345)
2021	(283,566)
2022	(43,204)
2023	(13,442)
2024	0
Thereafter	0
Total	(\$510,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,881,768	\$3,662,341	\$1,811,169

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of 2018	\$3,719,425
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,588
- Net Difference Between Projected and Actual Investment	(283,265)
- Change of Assumptions	191,034
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,119
Pension Expense/Income	469,040
Contributions	(646,600)
Total Activity in FY 2019	(57,084)
Net Pension Liability as of 2019	\$3,662,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 878000
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$3,503,582 Proportionate Share: 0.0006725

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,377,592	\$2,222,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,855	\$0
Net Difference Between Projected and Actual	0	105,059
Change of Assumptions	495	241,619
Changes in Proportion and Differences Between	11,896	77,050
Total	\$71,246	\$423,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,399
Total	\$373,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$392,400

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$104,152)
2021	(184,051)
2022	(56,121)
2023	(8,158)
2024	0
Thereafter	0
Total	(\$352,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,569,614	\$2,222,655	\$1,099,189

PERF Net Pension Liability - Unaudited
BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of 2018	\$2,377,592
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,923
- Net Difference Between Projected and Actual Investment	(175,474)
- Change of Assumptions	134,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123,128)
Pension Expense/Income	373,176
Contributions	(392,400)
Total Activity in FY 2019	(154,937)
Net Pension Liability as of 2019	\$2,222,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 879000
 Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,266,606 Proportionate Share: 0.0002431

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$789,134	\$803,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,275	\$0
Net Difference Between Projected and Actual	0	37,978
Change of Assumptions	179	87,342
Changes in Proportion and Differences Between	32,838	28,101
Total	\$54,292	\$153,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,568)
Total	\$86,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,195

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,848)
2021	(58,050)
2022	(2,281)
2023	(2,950)
2024	0
Thereafter	0
Total	(\$99,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,290,369	\$803,461	\$397,342

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of 2018	\$789,134
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,009
- Net Difference Between Projected and Actual Investment	(61,349)
- Change of Assumptions	37,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,604
Pension Expense/Income	86,595
Contributions	(144,195)
Total Activity in FY 2019	14,327
Net Pension Liability as of 2019	\$803,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$3,320,428 Proportionate Share: 0.0006373

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,165,616	\$2,106,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,775	\$0
Net Difference Between Projected and Actual	0	99,560
Change of Assumptions	469	228,972
Changes in Proportion and Differences Between	38,195	17,631
Total	\$94,439	\$346,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,151
Total	\$351,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,849

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$68,477)
2021	(140,744)
2022	(34,774)
2023	(7,729)
2024	0
Thereafter	0
Total	(\$251,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,382,773	\$2,106,317	\$1,041,655

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of 2018	\$2,165,616
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,601
- Net Difference Between Projected and Actual Investment	(163,697)
- Change of Assumptions	114,057
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,926)
Pension Expense/Income	351,515
Contributions	(356,849)
Total Activity in FY 2019	(59,299)
Net Pension Liability as of 2019	\$2,106,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 880002
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	2,001
Total	\$0	\$2,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,316)
Total	(\$21,316)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,001)
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$2,001)

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

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 880002

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,316
Pension Expense/Income	(21,316)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$946,349 Proportionate Share: 0.0001816

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$641,022	\$600,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,893	\$0
Net Difference Between Projected and Actual	0	28,370
Change of Assumptions	134	65,246
Changes in Proportion and Differences Between	18,927	20,823
Total	\$34,954	\$114,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,803)
Total	\$87,190

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,568

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,122)
2021	(41,169)
2022	(14,992)
2023	(2,202)
2024	0
Thereafter	0
Total	(\$79,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$963,928	\$600,200	\$296,822

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of 2018	\$641,022
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,554
- Net Difference Between Projected and Actual Investment	(47,355)
- Change of Assumptions	36,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,929)
Pension Expense/Income	87,190
Contributions	(105,568)
Total Activity in FY 2019	(40,822)
Net Pension Liability as of 2019	\$600,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$6,664,208 Proportionate Share: 0.0012791

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,190,935	\$4,227,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,943	\$0
Net Difference Between Projected and Actual	0	199,824
Change of Assumptions	941	459,561
Changes in Proportion and Differences Between	203,544	160
Total	\$316,428	\$659,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$669,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	146,070
Total	\$815,153

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$744,320

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$75,574)
2021	(227,165)
2022	(24,863)
2023	(15,515)
2024	0
Thereafter	0
Total	(\$343,117)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,789,432	\$4,227,507	\$2,090,665

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of 2018	\$4,190,935
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,420
- Net Difference Between Projected and Actual Investment	(323,943)
- Change of Assumptions	204,308
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,954
Pension Expense/Income	815,153
Contributions	(744,320)
Total Activity in FY 2019	36,572
Net Pension Liability as of 2019	\$4,227,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$275,880 Proportionate Share: 0.0000530

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$165,096	\$175,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,638	\$0
Net Difference Between Projected and Actual	0	8,280
Change of Assumptions	39	19,042
Changes in Proportion and Differences Between	13,586	93
Total	\$18,263	\$27,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,632
Total	\$32,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,898

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,841)
2021	(7,777)
2022	1,109
2023	(643)
2024	0
Thereafter	0
Total	(\$9,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$281,323	\$175,168	\$86,628

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of 2018	\$165,096
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,490
- Net Difference Between Projected and Actual Investment	(13,170)
- Change of Assumptions	7,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,181
Pension Expense/Income	32,356
Contributions	(30,898)
Total Activity in FY 2019	10,072
Net Pension Liability as of 2019	\$175,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$4,107,040 Proportionate Share: 0.0007883

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,587,529	\$2,605,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,990	\$0
Net Difference Between Projected and Actual	0	123,150
Change of Assumptions	580	283,224
Changes in Proportion and Differences Between	129,624	41
Total	\$199,194	\$406,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$412,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,034
Total	\$477,385

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$459,989

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,119)
2021	(136,338)
2022	(16,203)
2023	(9,561)
2024	0
Thereafter	0
Total	(\$207,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,184,277	\$2,605,382	\$1,288,462

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of 2018	\$2,587,529
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,327
- Net Difference Between Projected and Actual Investment	(199,782)
- Change of Assumptions	126,655
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,257
Pension Expense/Income	477,385
Contributions	(459,989)
Total Activity in FY 2019	17,853
Net Pension Liability as of 2019	\$2,605,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$210,947 Proportionate Share: 0.0000405

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$140,638	\$133,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,544	\$0
Net Difference Between Projected and Actual	0	6,327
Change of Assumptions	30	14,551
Changes in Proportion and Differences Between	118	6,777
Total	\$3,692	\$27,655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,341)
Total	\$16,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,626

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,235)
2021	(12,488)
2022	(2,748)
2023	(492)
2024	0
Thereafter	0
Total	(\$23,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$214,973	\$133,855	\$66,197

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of 2018	\$140,638
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,715
- Net Difference Between Projected and Actual Investment	(10,492)
- Change of Assumptions	7,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,051
Pension Expense/Income	16,844
Contributions	(23,626)
Total Activity in FY 2019	(6,783)
Net Pension Liability as of 2019	\$133,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$32,863,346 Proportionate Share: 0.0063076

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,336,411	\$20,847,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$552,022	\$0
Net Difference Between Projected and Actual	0	985,386
Change of Assumptions	4,641	2,266,225
Changes in Proportion and Differences Between	1,152,009	13,085
Total	\$1,708,672	\$3,264,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,299,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	525,162
Total	\$3,824,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,644,011

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$356,890)
2021	(1,076,214)
2022	(46,410)
2023	(76,510)
2024	0
Thereafter	0
Total	(\$1,556,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,480,589	\$20,847,020	\$10,309,656

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of 2018	\$20,336,411
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	287,449
- Net Difference Between Projected and Actual Investment	(1,587,671)
- Change of Assumptions	955,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	674,989
Pension Expense/Income	3,824,596
Contributions	(3,644,011)
Total Activity in FY 2019	510,609
Net Pension Liability as of 2019	\$20,847,020

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 887001
 Submission Unit Name: ELKHART COUNTY SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	444	7,376
Total	\$444	\$7,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,949)
Total	(\$5,949)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,677)
2021	(3,255)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$6,932)

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

PERF Net Pension Liability - Unaudited

ELKHART COUNTY SOLID WASTE MGMT DISTRICT - 887001

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	5,949
Pension Expense/Income	(5,949)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$2,000,248 Proportionate Share: 0.0003839

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,308,202	\$1,268,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,598	\$0
Net Difference Between Projected and Actual	0	59,974
Change of Assumptions	282	137,929
Changes in Proportion and Differences Between	62,671	6,904
Total	\$96,551	\$204,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,620
Total	\$244,434

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,027

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,813)
2021	(64,948)
2022	(19,838)
2023	(4,657)
2024	0
Thereafter	0
Total	(\$108,256)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,037,732	\$1,268,814	\$627,478

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of 2018	\$1,308,202
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,578
- Net Difference Between Projected and Actual Investment	(98,718)
- Change of Assumptions	69,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,941)
Pension Expense/Income	244,434
Contributions	(224,027)
Total Activity in FY 2019	(39,388)
Net Pension Liability as of 2019	\$1,268,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$1,915,667 Proportionate Share: 0.0003677

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,268,457	\$1,215,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,180	\$0
Net Difference Between Projected and Actual	0	57,443
Change of Assumptions	271	132,109
Changes in Proportion and Differences Between	24,522	17,022
Total	\$56,973	\$206,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,641)
Total	\$189,699

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,555

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,618)
2021	(81,677)
2022	(22,847)
2023	(4,459)
2024	0
Thereafter	0
Total	(\$149,601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,951,743	\$1,215,272	\$600,999

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of 2018	\$1,268,457
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,678
- Net Difference Between Projected and Actual Investment	(95,010)
- Change of Assumptions	68,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,805)
Pension Expense/Income	189,699
Contributions	(214,555)
Total Activity in FY 2019	(53,185)
Net Pension Liability as of 2019	\$1,215,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$3,923,628 Proportionate Share: 0.0007531

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,604,515	\$2,489,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,909	\$0
Net Difference Between Projected and Actual	0	117,651
Change of Assumptions	554	270,577
Changes in Proportion and Differences Between	8,941	103,815
Total	\$75,404	\$492,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$393,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,499
Total	\$420,437

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,447

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$135,499)
2021	(223,588)
2022	(48,419)
2023	(9,133)
2024	0
Thereafter	0
Total	(\$416,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,997,437	\$2,489,043	\$1,230,928

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of 2018	\$2,604,515
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,025
- Net Difference Between Projected and Actual Investment	(194,786)
- Change of Assumptions	141,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,664)
Pension Expense/Income	420,437
Contributions	(439,447)
Total Activity in FY 2019	(115,472)
Net Pension Liability as of 2019	\$2,489,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,083,557 Proportionate Share: 0.0002080

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$745,991	\$687,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,204	\$0
Net Difference Between Projected and Actual	0	32,494
Change of Assumptions	153	74,731
Changes in Proportion and Differences Between	25,220	32,623
Total	\$43,577	\$139,848

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(868)
Total	\$107,934

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,304

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,596)
2021	(49,145)
2022	(20,009)
2023	(2,521)
2024	0
Thereafter	0
Total	(\$96,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,104,059	\$687,453	\$339,972

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of 2018	\$745,991
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,499
- Net Difference Between Projected and Actual Investment	(54,587)
- Change of Assumptions	43,424
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,504)
Pension Expense/Income	107,934
Contributions	(121,304)
Total Activity in FY 2019	(58,538)
Net Pension Liability as of 2019	\$687,453

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$197,880 Proportionate Share: 0.0000380

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$114,141	\$125,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,326	\$0
Net Difference Between Projected and Actual	0	5,936
Change of Assumptions	28	13,653
Changes in Proportion and Differences Between	12,476	1,186
Total	\$15,830	\$20,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,877
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,162
Total	\$23,039

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,163

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,097)
2021	(5,237)
2022	1,850
2023	(461)
2024	0
Thereafter	0
Total	(\$4,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$201,703	\$125,592	\$62,110

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of 2018	\$114,141
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,841
- Net Difference Between Projected and Actual Investment	(9,316)
- Change of Assumptions	4,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,620
Pension Expense/Income	23,039
Contributions	(22,163)
Total Activity in FY 2019	11,451
Net Pension Liability as of 2019	\$125,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$48,326 Proportionate Share: 0.000093

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$35,669	\$30,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$814	\$0
Net Difference Between Projected and Actual	0	1,453
Change of Assumptions	7	3,341
Changes in Proportion and Differences Between	13	3,662
Total	\$834	\$8,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,471)
Total	\$3,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,413

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,554)
2021	(3,483)
2022	(1,472)
2023	(113)
2024	0
Thereafter	0
Total	(\$7,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,364	\$30,737	\$15,201

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of 2018	\$35,669
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	350
- Net Difference Between Projected and Actual Investment	(2,509)
- Change of Assumptions	2,308
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,062)
Pension Expense/Income	3,394
Contributions	(5,413)
Total Activity in FY 2019	(4,932)
Net Pension Liability as of 2019	\$30,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$21,303,000 Proportionate Share: 0.0040888

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,836,505	\$13,513,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$357,839	\$0
Net Difference Between Projected and Actual	0	638,761
Change of Assumptions	3,008	1,469,044
Changes in Proportion and Differences Between	143,762	571
Total	\$504,609	\$2,108,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,138,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	241,511
Total	\$2,380,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,372,219

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$443,566)
2021	(920,270)
2022	(190,333)
2023	(49,598)
2024	0
Thereafter	0
Total	(\$1,603,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,703,252	\$13,513,744	\$6,683,069

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of 2018	\$13,836,505
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177,830
- Net Difference Between Projected and Actual Investment	(1,048,544)
- Change of Assumptions	722,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182,785)
Pension Expense/Income	2,380,316
Contributions	(2,372,219)
Total Activity in FY 2019	(322,761)
Net Pension Liability as of 2019	\$13,513,744

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$1,007,009 Proportionate Share: 0.0001933

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$720,513	\$638,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,917	\$0
Net Difference Between Projected and Actual	0	30,198
Change of Assumptions	142	69,450
Changes in Proportion and Differences Between	1,676	88,883
Total	\$18,735	\$188,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,814)
Total	\$78,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,785

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,406)
2021	(81,687)
2022	(25,357)
2023	(2,346)
2024	0
Thereafter	0
Total	(\$169,796)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,026,032	\$638,869	\$315,945

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of 2018	\$720,513
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,543
- Net Difference Between Projected and Actual Investment	(51,537)
- Change of Assumptions	44,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,827)
Pension Expense/Income	78,299
Contributions	(112,785)
Total Activity in FY 2019	(81,644)
Net Pension Liability as of 2019	\$638,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$593,115 Proportionate Share: 0.0001138

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$389,301	\$376,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,959	\$0
Net Difference Between Projected and Actual	0	17,778
Change of Assumptions	84	40,887
Changes in Proportion and Differences Between	393	10,295
Total	\$10,436	\$68,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,044)
Total	\$47,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,429

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,589)
2021	(31,303)
2022	(6,252)
2023	(1,380)
2024	0
Thereafter	0
Total	(\$58,524)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$604,048	\$376,116	\$186,004

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of 2018	\$389,301
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,895
- Net Difference Between Projected and Actual Investment	(29,308)
- Change of Assumptions	20,777
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,397
Pension Expense/Income	47,483
Contributions	(66,429)
Total Activity in FY 2019	(13,185)
Net Pension Liability as of 2019	\$376,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$3,184,591 Proportionate Share: 0.0006112

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,076,274	\$2,020,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,490	\$0
Net Difference Between Projected and Actual	0	95,483
Change of Assumptions	450	219,595
Changes in Proportion and Differences Between	15,343	892
Total	\$69,283	\$315,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,530
Total	\$358,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,674

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$68,616)
2021	(140,684)
2022	(29,972)
2023	(7,415)
2024	0
Thereafter	0
Total	(\$246,687)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,244,235	\$2,020,055	\$998,995

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of 2018	\$2,076,274
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,478
- Net Difference Between Projected and Actual Investment	(156,974)
- Change of Assumptions	109,283
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,574)
Pension Expense/Income	358,242
Contributions	(356,674)
Total Activity in FY 2019	(56,219)
Net Pension Liability as of 2019	\$2,020,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$831,569 Proportionate Share: 0.0001596

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$532,996	\$527,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,968	\$0
Net Difference Between Projected and Actual	0	24,933
Change of Assumptions	117	57,342
Changes in Proportion and Differences Between	8,090	4,020
Total	\$22,175	\$86,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,748)
Total	\$79,737

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,136

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,704)
2021	(36,932)
2022	(5,548)
2023	(1,936)
2024	0
Thereafter	0
Total	(\$64,120)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$847,153	\$527,488	\$260,863

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of 2018	\$532,996
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,033
- Net Difference Between Projected and Actual Investment	(40,718)
- Change of Assumptions	27,085
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,491
Pension Expense/Income	79,737
Contributions	(93,136)
Total Activity in FY 2019	(5,508)
Net Pension Liability as of 2019	\$527,488

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$30,113,575 Proportionate Share: 0.0057799

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,985,746	\$19,102,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$505,839	\$0
Net Difference Between Projected and Actual	0	902,948
Change of Assumptions	4,253	2,076,630
Changes in Proportion and Differences Between	550,477	220,114
Total	\$1,060,569	\$3,199,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,023,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	153,248
Total	\$3,176,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,357,512

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$649,799)
2021	(1,293,615)
2022	(125,600)
2023	(70,109)
2024	0
Thereafter	0
Total	(\$2,139,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,679,570	\$19,102,938	\$9,447,140

PERF Net Pension Liability - Unaudited

VANDEBURGH COUNTY - 900000

Net Pension Liability as of 2018	\$18,985,746
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,839
- Net Difference Between Projected and Actual Investment	(1,465,231)
- Change of Assumptions	930,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	573,634
Pension Expense/Income	3,176,648
Contributions	(3,357,512)
Total Activity in FY 2019	117,192
Net Pension Liability as of 2019	\$19,102,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,006,811 Proportionate Share: 0.0003852

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,244,338	\$1,273,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,712	\$0
Net Difference Between Projected and Actual	0	60,177
Change of Assumptions	283	138,397
Changes in Proportion and Differences Between	79,019	46
Total	\$113,014	\$198,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,692
Total	\$242,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,763

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,494)
2021	(61,501)
2022	(2,938)
2023	(4,673)
2024	0
Thereafter	0
Total	(\$85,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,044,632	\$1,273,111	\$629,602

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of 2018	\$1,244,338
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,523
- Net Difference Between Projected and Actual Investment	(97,029)
- Change of Assumptions	58,717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,139
Pension Expense/Income	242,186
Contributions	(224,763)
Total Activity in FY 2019	28,773
Net Pension Liability as of 2019	\$1,273,111

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 902000
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$611,279 Proportionate Share: 0.0001173

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$404,928	\$387,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,266	\$0
Net Difference Between Projected and Actual	0	18,325
Change of Assumptions	86	42,144
Changes in Proportion and Differences Between	402	26,345
Total	\$10,754	\$86,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,208)
Total	\$31,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,463

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,185)
2021	(39,097)
2022	(7,355)
2023	(1,423)
2024	0
Thereafter	0
Total	(\$76,060)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$622,626	\$387,684	\$191,725

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of 2018	\$404,928
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,998
- Net Difference Between Projected and Actual Investment	(30,317)
- Change of Assumptions	21,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,394
Pension Expense/Income	31,150
Contributions	(68,463)
Total Activity in FY 2019	(17,244)
Net Pension Liability as of 2019	\$387,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$653,500 Proportionate Share: 0.0001254

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$447,051	\$414,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,975	\$0
Net Difference Between Projected and Actual	0	19,590
Change of Assumptions	92	45,054
Changes in Proportion and Differences Between	431	43,913
Total	\$11,498	\$108,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,710)
Total	\$21,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,192

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,745)
2021	(47,414)
2022	(11,381)
2023	(1,519)
2024	0
Thereafter	0
Total	(\$97,059)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$665,620	\$414,455	\$204,964

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of 2018	\$447,051
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,159
- Net Difference Between Projected and Actual Investment	(32,830)
- Change of Assumptions	25,753
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,629
Pension Expense/Income	21,885
Contributions	(73,192)
Total Activity in FY 2019	(32,596)
Net Pension Liability as of 2019	\$414,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$3,373,937 Proportionate Share: 0.0006476

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,091,900	\$2,140,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,676	\$0
Net Difference Between Projected and Actual	0	101,169
Change of Assumptions	476	232,673
Changes in Proportion and Differences Between	128,957	33
Total	\$186,109	\$333,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$338,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	69,012
Total	\$407,764

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,881

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,886)
2021	(105,109)
2022	(4,915)
2023	(7,856)
2024	0
Thereafter	0
Total	(\$147,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,437,445	\$2,140,359	\$1,058,490

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of 2018	\$2,091,900
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,461
- Net Difference Between Projected and Actual Investment	(163,123)
- Change of Assumptions	98,703
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,535
Pension Expense/Income	407,764
Contributions	(377,881)
Total Activity in FY 2019	48,459
Net Pension Liability as of 2019	\$2,140,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 905000
 Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,413,350 Proportionate Share: 0.0004632

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,626,505	\$1,530,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,538	\$0
Net Difference Between Projected and Actual	0	72,362
Change of Assumptions	341	166,421
Changes in Proportion and Differences Between	0	74,075
Total	\$40,879	\$312,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,441)
Total	\$177,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,623

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$90,840)
2021	(138,147)
2022	(37,374)
2023	(5,618)
2024	0
Thereafter	0
Total	(\$271,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,458,654	\$1,530,906	\$757,092

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of 2018	\$1,626,505
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,377
- Net Difference Between Projected and Actual Investment	(120,533)
- Change of Assumptions	91,203
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123
Pension Expense/Income	177,854
Contributions	(263,623)
Total Activity in FY 2019	(95,599)
Net Pension Liability as of 2019	\$1,530,906

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 906000
 Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$6,169,519 Proportionate Share: 0.0011841

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,086,645	\$3,913,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,629	\$0
Net Difference Between Projected and Actual	0	184,982
Change of Assumptions	871	425,429
Changes in Proportion and Differences Between	59,570	53,943
Total	\$164,070	\$664,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$619,389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,613
Total	\$704,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$690,325

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$135,193)
2021	(276,557)
2022	(74,171)
2023	(14,363)
2024	0
Thereafter	0
Total	(\$500,284)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,285,174	\$3,913,526	\$1,935,390

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of 2018	\$4,086,645
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,463
- Net Difference Between Projected and Actual Investment	(306,012)
- Change of Assumptions	221,873
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,120)
Pension Expense/Income	704,002
Contributions	(690,325)
Total Activity in FY 2019	(173,119)
Net Pension Liability as of 2019	\$3,913,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 907000
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$11,752,853 Proportionate Share: 0.0022558

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,992,568	\$7,455,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,421	\$0
Net Difference Between Projected and Actual	0	352,406
Change of Assumptions	1,660	810,475
Changes in Proportion and Differences Between	205,976	306,599
Total	\$405,057	\$1,469,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,179,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,647)
Total	\$1,177,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,304,442

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$290,976)
2021	(550,903)
2022	(195,181)
2023	(27,363)
2024	0
Thereafter	0
Total	(\$1,064,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,973,732	\$7,455,563	\$3,687,064

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of 2018	\$7,992,568
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,440
- Net Difference Between Projected and Actual Investment	(589,114)
- Change of Assumptions	455,460
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(369,686)
Pension Expense/Income	1,177,337
Contributions	(1,304,442)
Total Activity in FY 2019	(537,005)
Net Pension Liability as of 2019	\$7,455,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$16,658,455 Proportionate Share: 0.0031973

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,865,449	\$10,567,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$279,818	\$0
Net Difference Between Projected and Actual	0	499,489
Change of Assumptions	2,353	1,148,741
Changes in Proportion and Differences Between	11,286	28,649
Total	\$293,457	\$1,676,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,672,472
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,666
Total	\$1,723,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,861,728

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$411,956)
2021	(773,971)
2022	(158,713)
2023	(38,782)
2024	0
Thereafter	0
Total	(\$1,383,422)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,971,191	\$10,567,280	\$5,225,928

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of 2018	\$10,865,449
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,461
- Net Difference Between Projected and Actual Investment	(821,281)
- Change of Assumptions	572,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,083)
Pension Expense/Income	1,723,138
Contributions	(1,861,728)
Total Activity in FY 2019	(298,169)
Net Pension Liability as of 2019	\$10,567,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,229,119 Proportionate Share: 0.0006198

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,164,597	\$2,048,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,243	\$0
Net Difference Between Projected and Actual	0	96,826
Change of Assumptions	456	222,685
Changes in Proportion and Differences Between	3,104	52,667
Total	\$57,803	\$372,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,207)
Total	\$311,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358,492

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$95,850)
2021	(165,210)
2022	(45,797)
2023	(7,518)
2024	0
Thereafter	0
Total	(\$314,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,289,883	\$2,048,478	\$1,013,052

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of 2018	\$2,164,597
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,082
- Net Difference Between Projected and Actual Investment	(160,933)
- Change of Assumptions	120,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,949)
Pension Expense/Income	311,003
Contributions	(358,492)
Total Activity in FY 2019	(116,119)
Net Pension Liability as of 2019	\$2,048,478

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 910000
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$198,777 Proportionate Share: 0.0000382

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$87,644	\$126,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,343	\$0
Net Difference Between Projected and Actual	0	5,968
Change of Assumptions	28	13,725
Changes in Proportion and Differences Between	34,897	4,206
Total	\$38,268	\$23,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,901
Total	\$21,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,263

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$4,871
2021	1,373
2022	8,589
2023	(464)
2024	0
Thereafter	0
Total	\$14,369

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$202,765	\$126,253	\$62,437

PERF Net Pension Liability - Unaudited
PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of 2018	\$87,644
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,203
- Net Difference Between Projected and Actual Investment	(8,564)
- Change of Assumptions	166
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,184
Pension Expense/Income	21,883
Contributions	(22,263)
Total Activity in FY 2019	38,609
Net Pension Liability as of 2019	\$126,253

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$182,367 Proportionate Share: 0.0000350

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$124,332	\$115,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,063	\$0
Net Difference Between Projected and Actual	0	5,468
Change of Assumptions	26	12,575
Changes in Proportion and Differences Between	4,274	4,708
Total	\$7,363	\$22,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(979)
Total	\$17,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,425

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,020)
2021	(7,878)
2022	(3,066)
2023	(424)
2024	0
Thereafter	0
Total	(\$15,388)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$185,779	\$115,677	\$57,207

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of 2018	\$124,332
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,445
- Net Difference Between Projected and Actual Investment	(9,150)
- Change of Assumptions	7,118
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,972)
Pension Expense/Income	17,329
Contributions	(20,425)
Total Activity in FY 2019	(8,655)
Net Pension Liability as of 2019	\$115,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$3,933,498 Proportionate Share: 0.0007550

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,676,192	\$2,495,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,075	\$0
Net Difference Between Projected and Actual	0	117,948
Change of Assumptions	556	271,260
Changes in Proportion and Differences Between	105,518	94,870
Total	\$172,149	\$484,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$394,932
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,315
Total	\$459,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,553

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$73,106)
2021	(164,943)
2022	(64,722)
2023	(9,158)
2024	0
Thereafter	0
Total	(\$311,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,007,522	\$2,495,323	\$1,234,034

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of 2018	\$2,676,192
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,259
- Net Difference Between Projected and Actual Investment	(197,206)
- Change of Assumptions	152,620
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(186,236)
Pension Expense/Income	459,247
Contributions	(440,553)
Total Activity in FY 2019	(180,869)
Net Pension Liability as of 2019	\$2,495,323

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 913000
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$831,715 Proportionate Share: 0.0001596

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$585,311	\$527,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,968	\$0
Net Difference Between Projected and Actual	0	24,933
Change of Assumptions	117	57,342
Changes in Proportion and Differences Between	544	104,112
Total	\$14,629	\$186,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,000)
Total	\$13,485

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,153

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$69,086)
2021	(82,188)
2022	(18,548)
2023	(1,936)
2024	0
Thereafter	0
Total	(\$171,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$847,153	\$527,488	\$260,863

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of 2018	\$585,311
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,353
- Net Difference Between Projected and Actual Investment	(42,268)
- Change of Assumptions	35,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,400
Pension Expense/Income	13,485
Contributions	(93,153)
Total Activity in FY 2019	(57,823)
Net Pension Liability as of 2019	\$527,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 914000
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,318,542 Proportionate Share: 0.0002531

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$785,397	\$836,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,151	\$0
Net Difference Between Projected and Actual	0	39,540
Change of Assumptions	186	90,935
Changes in Proportion and Differences Between	99,121	9,162
Total	\$121,458	\$139,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,158)
Total	\$98,236

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,671

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$386)
2021	(20,795)
2022	6,071
2023	(3,069)
2024	0
Thereafter	0
Total	(\$18,179)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,343,449	\$836,512	\$413,687

PERF Net Pension Liability - Unaudited
CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of 2018	\$785,397
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,934
- Net Difference Between Projected and Actual Investment	(62,800)
- Change of Assumptions	33,486
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,930
Pension Expense/Income	98,236
Contributions	(147,671)
Total Activity in FY 2019	51,115
Net Pension Liability as of 2019	\$836,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$420,191 Proportionate Share: 0.0000806

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$287,390	\$266,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,054	\$0
Net Difference Between Projected and Actual	0	12,591
Change of Assumptions	59	28,958
Changes in Proportion and Differences Between	280	12,458
Total	\$7,393	\$54,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,161
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,551)
Total	\$33,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,061

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,820)
2021	(23,492)
2022	(7,325)
2023	(977)
2024	0
Thereafter	0
Total	(\$46,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$427,823	\$266,388	\$131,739

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of 2018	\$287,390
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,315
- Net Difference Between Projected and Actual Investment	(21,102)
- Change of Assumptions	16,560
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,324)
Pension Expense/Income	33,610
Contributions	(47,061)
Total Activity in FY 2019	(21,002)
Net Pension Liability as of 2019	\$266,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 916000
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$4,423,861 Proportionate Share: 0.0008491

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,865,408	\$2,806,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,311	\$0
Net Difference Between Projected and Actual	0	132,648
Change of Assumptions	625	305,069
Changes in Proportion and Differences Between	19,497	92,466
Total	\$94,433	\$530,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$444,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,729)
Total	\$441,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$490,840

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$146,223)
2021	(241,279)
2022	(37,950)
2023	(10,298)
2024	0
Thereafter	0
Total	(\$435,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,507,002	\$2,806,330	\$1,387,838

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of 2018	\$2,865,408
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,033
- Net Difference Between Projected and Actual Investment	(217,510)
- Change of Assumptions	148,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,003
Pension Expense/Income	441,426
Contributions	(490,840)
Total Activity in FY 2019	(59,078)
Net Pension Liability as of 2019	\$2,806,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 917000
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$3,580,786 Proportionate Share: 0.0006873

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,049,777	\$2,271,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,150	\$0
Net Difference Between Projected and Actual	0	107,371
Change of Assumptions	506	246,936
Changes in Proportion and Differences Between	239,216	87,418
Total	\$299,872	\$441,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$359,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,522
Total	\$410,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$401,048

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,961)
2021	(122,685)
2022	37,128
2023	(8,335)
2024	0
Thereafter	0
Total	(\$141,853)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,648,172	\$2,271,570	\$1,123,379

PERF Net Pension Liability - Unaudited
NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of 2018	\$2,049,777
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,483
- Net Difference Between Projected and Actual Investment	(168,077)
- Change of Assumptions	77,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	269,588
Pension Expense/Income	410,041
Contributions	(401,048)
Total Activity in FY 2019	221,793
Net Pension Liability as of 2019	\$2,271,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 918000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$2,872,102 Proportionate Share: 0.0005513

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,880,944	\$1,822,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,248	\$0
Net Difference Between Projected and Actual	0	86,125
Change of Assumptions	406	198,074
Changes in Proportion and Differences Between	0	127,558
Total	\$48,654	\$411,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(172,701)
Total	\$115,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$319,308

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$139,572)
2021	(187,248)
2022	(29,596)
2023	(6,687)
2024	0
Thereafter	0
Total	(\$363,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,926,287	\$1,822,082	\$901,090

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of 2018	\$1,880,944
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,777
- Net Difference Between Projected and Actual Investment	(141,831)
- Change of Assumptions	99,863
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,959
Pension Expense/Income	115,678
Contributions	(319,308)
Total Activity in FY 2019	(58,862)
Net Pension Liability as of 2019	\$1,822,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$7,190,042 Proportionate Share: 0.0013800

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,462,698	\$4,560,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,773	\$0
Net Difference Between Projected and Actual	0	215,586
Change of Assumptions	1,015	495,813
Changes in Proportion and Differences Between	202,753	72,287
Total	\$324,541	\$783,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$721,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	150,770
Total	\$872,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$805,285

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$133,852)
2021	(296,855)
2022	(11,699)
2023	(16,739)
2024	0
Thereafter	0
Total	(\$459,145)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,325,007	\$4,560,988	\$2,255,585

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of 2018	\$4,462,698
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,715
- Net Difference Between Projected and Actual Investment	(347,754)
- Change of Assumptions	211,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,865
Pension Expense/Income	872,632
Contributions	(805,285)
Total Activity in FY 2019	98,290
Net Pension Liability as of 2019	\$4,560,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$1,925,199 Proportionate Share: 0.0003695

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,282,724	\$1,221,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,338	\$0
Net Difference Between Projected and Actual	0	57,724
Change of Assumptions	272	132,756
Changes in Proportion and Differences Between	22,824	23,577
Total	\$55,434	\$214,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,275)
Total	\$187,006

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,622

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,005)
2021	(85,178)
2022	(24,959)
2023	(4,481)
2024	0
Thereafter	0
Total	(\$158,623)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,961,297	\$1,221,221	\$603,941

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of 2018	\$1,282,724
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,650
- Net Difference Between Projected and Actual Investment	(95,713)
- Change of Assumptions	70,419
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,243)
Pension Expense/Income	187,006
Contributions	(215,622)
Total Activity in FY 2019	(61,503)
Net Pension Liability as of 2019	\$1,221,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 924000
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$47,299 Proportionate Share: 0.000091

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,344	\$30,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$796	\$0
Net Difference Between Projected and Actual	0	1,422
Change of Assumptions	7	3,269
Changes in Proportion and Differences Between	10,424	189
Total	\$11,227	\$4,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,759
Total	\$8,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,296

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,405
2021	1,376
2022	2,676
2023	(110)
2024	0
Thereafter	0
Total	\$6,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,303	\$30,076	\$14,874

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of 2018	\$18,344
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	557
- Net Difference Between Projected and Actual Investment	(1,965)
- Change of Assumptions	(361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,278
Pension Expense/Income	8,519
Contributions	(5,296)
Total Activity in FY 2019	11,732
Net Pension Liability as of 2019	\$30,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$10,873,973 Proportionate Share: 0.0020871

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,115,451	\$6,897,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,657	\$0
Net Difference Between Projected and Actual	0	326,051
Change of Assumptions	1,536	749,863
Changes in Proportion and Differences Between	0	191,588
Total	\$184,193	\$1,267,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,091,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(297,603)
Total	\$794,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,209,924

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$372,916)
2021	(574,613)
2022	(110,465)
2023	(25,315)
2024	0
Thereafter	0
Total	(\$1,083,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,078,277	\$6,897,998	\$3,411,327

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of 2018	\$7,115,451
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,087
- Net Difference Between Projected and Actual Investment	(536,783)
- Change of Assumptions	377,204
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	267,828
Pension Expense/Income	794,135
Contributions	(1,209,924)
Total Activity in FY 2019	(217,453)
Net Pension Liability as of 2019	\$6,897,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$1,881,498 Proportionate Share: 0.0003611

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,243,658	\$1,193,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,602	\$0
Net Difference Between Projected and Actual	0	56,412
Change of Assumptions	266	129,738
Changes in Proportion and Differences Between	1,791	117,043
Total	\$33,659	\$303,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,732)
Total	\$130,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,728

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$103,043)
2021	(140,184)
2022	(21,927)
2023	(4,380)
2024	0
Thereafter	0
Total	(\$269,534)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,916,710	\$1,193,459	\$590,211

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of 2018	\$1,243,658
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,422
- Net Difference Between Projected and Actual Investment	(93,244)
- Change of Assumptions	67,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,944
Pension Expense/Income	130,155
Contributions	(210,728)
Total Activity in FY 2019	(50,199)
Net Pension Liability as of 2019	\$1,193,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 927000
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$3,777,993 Proportionate Share: 0.0007251

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,449,949	\$2,396,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,459	\$0
Net Difference Between Projected and Actual	0	113,277
Change of Assumptions	534	260,517
Changes in Proportion and Differences Between	11,140	18,499
Total	\$75,133	\$392,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$379,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,149)
Total	\$346,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$420,424

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$98,960)
2021	(176,537)
2022	(32,868)
2023	(8,795)
2024	0
Thereafter	0
Total	(\$317,160)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,848,813	\$2,396,502	\$1,185,163

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of 2018	\$2,449,949
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,585
- Net Difference Between Projected and Actual Investment	(185,835)
- Change of Assumptions	127,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,531
Pension Expense/Income	346,143
Contributions	(420,424)
Total Activity in FY 2019	(53,447)
Net Pension Liability as of 2019	\$2,396,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$7,026,524 Proportionate Share: 0.0013486

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,466,095	\$4,457,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,025	\$0
Net Difference Between Projected and Actual	0	210,681
Change of Assumptions	992	484,532
Changes in Proportion and Differences Between	109,889	82,573
Total	\$228,906	\$777,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$705,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	131,070
Total	\$836,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$783,843

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$166,583)
2021	(327,728)
2022	(38,210)
2023	(16,359)
2024	0
Thereafter	0
Total	(\$548,880)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,158,336	\$4,457,209	\$2,204,262

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of 2018	\$4,466,095
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,922
- Net Difference Between Projected and Actual Investment	(342,949)
- Change of Assumptions	222,913
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,436)
Pension Expense/Income	836,507
Contributions	(783,843)
Total Activity in FY 2019	(8,886)
Net Pension Liability as of 2019	\$4,457,209

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 928001
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$50,493 Proportionate Share: 0.000097

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$21,062	\$32,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$849	\$0
Net Difference Between Projected and Actual	0	1,515
Change of Assumptions	7	3,485
Changes in Proportion and Differences Between	9,848	46
Total	\$10,704	\$5,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,122
Total	\$6,196

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,655

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,168
2021	1,129
2022	2,477
2023	(116)
2024	0
Thereafter	0
Total	\$5,658

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,487	\$32,059	\$15,854

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of 2018	\$21,062
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	575
- Net Difference Between Projected and Actual Investment	(2,139)
- Change of Assumptions	(146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,166
Pension Expense/Income	6,196
Contributions	(5,655)
Total Activity in FY 2019	10,997
Net Pension Liability as of 2019	\$32,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 928002
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$42,715 Proportionate Share: 0.000082

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$27,856	\$27,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$718	\$0
Net Difference Between Projected and Actual	0	1,281
Change of Assumptions	6	2,946
Changes in Proportion and Differences Between	42	375
Total	\$766	\$4,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,289
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(176)
Total	\$4,113

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,784

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,216)
2021	(2,120)
2022	(401)
2023	(99)
2024	0
Thereafter	0
Total	(\$3,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,525	\$27,102	\$13,403

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of 2018	\$27,856
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356
- Net Difference Between Projected and Actual Investment	(2,106)
- Change of Assumptions	1,467
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	200
Pension Expense/Income	4,113
Contributions	(4,784)
Total Activity in FY 2019	(754)
Net Pension Liability as of 2019	\$27,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 929000
 Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$4,913,298 Proportionate Share: 0.0009430

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,155,855	\$3,116,675

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,528	\$0
Net Difference Between Projected and Actual	0	147,317
Change of Assumptions	694	338,806
Changes in Proportion and Differences Between	112,531	209
Total	\$195,753	\$486,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$493,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	94,953
Total	\$588,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,421

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$65,938)
2021	(178,363)
2022	(34,841)
2023	(11,437)
2024	0
Thereafter	0
Total	(\$290,579)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,005,421	\$3,116,675	\$1,541,316

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of 2018	\$3,155,855
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,471
- Net Difference Between Projected and Actual Investment	(240,781)
- Change of Assumptions	161,085
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,760)
Pension Expense/Income	588,226
Contributions	(548,421)
Total Activity in FY 2019	(39,180)
Net Pension Liability as of 2019	\$3,116,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 930000
 Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$956,169 Proportionate Share: 0.0001835

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$598,559	\$606,479

	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	0	28,667
Change of Assumptions	135	65,929
Changes in Proportion and Differences Between	29,363	572
Total	\$45,557	\$95,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,681
Total	\$101,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,089

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,177)
2021	(32,375)
2022	(2,833)
2023	(2,226)
2024	0
Thereafter	0
Total	(\$49,611)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$974,014	\$606,479	\$299,927

PERF Net Pension Liability - Unaudited
MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of 2018	\$598,559
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,272
- Net Difference Between Projected and Actual Investment	(46,394)
- Change of Assumptions	28,887
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,576
Pension Expense/Income	101,668
Contributions	(107,089)
Total Activity in FY 2019	7,920
Net Pension Liability as of 2019	\$606,479

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 932000
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$867,232 Proportionate Share: 0.0001665

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$566,287	\$550,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,572	\$0
Net Difference Between Projected and Actual	0	26,011
Change of Assumptions	123	59,821
Changes in Proportion and Differences Between	2,068	4,052
Total	\$16,763	\$89,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,094
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,882)
Total	\$83,212

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,488

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,909)
2021	(40,263)
2022	(8,931)
2023	(2,018)
2024	0
Thereafter	0
Total	(\$73,121)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$883,778	\$550,293	\$272,141

PERF Net Pension Liability - Unaudited
RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of 2018	\$566,287
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,205
- Net Difference Between Projected and Actual Investment	(42,782)
- Change of Assumptions	29,878
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	981
Pension Expense/Income	83,212
Contributions	(94,488)
Total Activity in FY 2019	(15,994)
Net Pension Liability as of 2019	\$550,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$660,280 Proportionate Share: 0.0001267

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$413,420	\$418,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,088	\$0
Net Difference Between Projected and Actual	0	19,793
Change of Assumptions	93	45,521
Changes in Proportion and Differences Between	16,183	18,732
Total	\$27,364	\$84,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,473
Total	\$79,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,342

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,513)
2021	(34,061)
2022	(2,571)
2023	(1,537)
2024	0
Thereafter	0
Total	(\$56,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$672,521	\$418,752	\$207,089

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of 2018	\$413,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,709
- Net Difference Between Projected and Actual Investment	(32,037)
- Change of Assumptions	19,967
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,287
Pension Expense/Income	79,748
Contributions	(71,342)
Total Activity in FY 2019	5,332
Net Pension Liability as of 2019	\$418,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 934000
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$6,068,489 Proportionate Share: 0.0011648

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,016,327	\$3,849,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,940	\$0
Net Difference Between Projected and Actual	0	181,967
Change of Assumptions	857	418,495
Changes in Proportion and Differences Between	3,784	140,784
Total	\$106,581	\$741,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$609,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(114,858)
Total	\$494,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$679,671

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$214,418)
2021	(334,212)
2022	(71,907)
2023	(14,128)
2024	0
Thereafter	0
Total	(\$634,665)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,182,730	\$3,849,738	\$1,903,844

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of 2018	\$4,016,327
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,688
- Net Difference Between Projected and Actual Investment	(300,915)
- Change of Assumptions	217,670
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,203
Pension Expense/Income	494,436
Contributions	(679,671)
Total Activity in FY 2019	(166,589)
Net Pension Liability as of 2019	\$3,849,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 935000
 Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$3,564,656 Proportionate Share: 0.0006842

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,224,725	\$2,261,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,879	\$0
Net Difference Between Projected and Actual	0	106,887
Change of Assumptions	503	245,823
Changes in Proportion and Differences Between	94,803	2,870
Total	\$155,185	\$355,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,050
Total	\$365,947

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$399,225

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$54,660)
2021	(128,612)
2022	(8,824)
2023	(8,299)
2024	0
Thereafter	0
Total	(\$200,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,631,717	\$2,261,325	\$1,118,312

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of 2018	\$2,224,725
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,936
- Net Difference Between Projected and Actual Investment	(172,775)
- Change of Assumptions	106,590
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,127
Pension Expense/Income	365,947
Contributions	(399,225)
Total Activity in FY 2019	36,600
Net Pension Liability as of 2019	\$2,261,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 939000
 Submission Unit Name: POSEY COUNTY

Wages: \$5,101,514 Proportionate Share: 0.0009792

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,321,971	\$3,236,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,697	\$0
Net Difference Between Projected and Actual	0	152,973
Change of Assumptions	720	351,812
Changes in Proportion and Differences Between	27,625	2,751
Total	\$114,042	\$507,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,460
Total	\$527,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$566,747

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$111,537)
2021	(222,117)
2022	(47,962)
2023	(11,878)
2024	0
Thereafter	0
Total	(\$393,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,197,570	\$3,236,318	\$1,600,484

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of 2018	\$3,321,971
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,479
- Net Difference Between Projected and Actual Investment	(251,357)
- Change of Assumptions	174,381
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,077)
Pension Expense/Income	527,668
Contributions	(566,747)
Total Activity in FY 2019	(85,653)
Net Pension Liability as of 2019	\$3,236,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,350,210 Proportionate Share: 0.0002592

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$901,576	\$856,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,684	\$0
Net Difference Between Projected and Actual	0	40,493
Change of Assumptions	191	93,127
Changes in Proportion and Differences Between	4,845	20,901
Total	\$27,720	\$154,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,142)
Total	\$130,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,478

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,028)
2021	(67,064)
2022	(18,564)
2023	(3,145)
2024	0
Thereafter	0
Total	(\$126,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,375,827	\$856,673	\$423,658

PERF Net Pension Liability - Unaudited
POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of 2018	\$901,576
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,955
- Net Difference Between Projected and Actual Investment	(67,194)
- Change of Assumptions	49,677
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,306)
Pension Expense/Income	130,443
Contributions	(148,478)
Total Activity in FY 2019	(44,903)
Net Pension Liability as of 2019	\$856,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,245,953 Proportionate Share: 0.0002391

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$750,068	\$790,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,925	\$0
Net Difference Between Projected and Actual	0	37,353
Change of Assumptions	176	85,905
Changes in Proportion and Differences Between	52,167	13,216
Total	\$73,268	\$136,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,985)
Total	\$123,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,539

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,492)
2021	(44,540)
2022	3,727
2023	(2,901)
2024	0
Thereafter	0
Total	(\$63,206)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,269,137	\$790,241	\$390,805

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of 2018	\$750,068
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,167
- Net Difference Between Projected and Actual Investment	(59,567)
- Change of Assumptions	32,918
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,108
Pension Expense/Income	123,086
Contributions	(139,539)
Total Activity in FY 2019	40,173
Net Pension Liability as of 2019	\$790,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$871,027 Proportionate Share: 0.0001672

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$575,120	\$552,607

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,633	\$0
Net Difference Between Projected and Actual	0	26,120
Change of Assumptions	123	60,072
Changes in Proportion and Differences Between	4,662	6,404
Total	\$19,418	\$92,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,463)
Total	\$82,997

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,555

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,441)
2021	(39,736)
2022	(9,974)
2023	(2,027)
2024	0
Thereafter	0
Total	(\$73,178)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$887,494	\$552,607	\$273,285

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of 2018	\$575,120
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,151
- Net Difference Between Projected and Actual Investment	(43,153)
- Change of Assumptions	31,024
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,977)
Pension Expense/Income	82,997
Contributions	(97,555)
Total Activity in FY 2019	(22,513)
Net Pension Liability as of 2019	\$552,607

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$209,702 Proportionate Share: 0.0000402

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$128,069	\$132,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,518	\$0
Net Difference Between Projected and Actual	0	6,280
Change of Assumptions	30	14,443
Changes in Proportion and Differences Between	7,184	9,897
Total	\$10,732	\$30,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,409)
Total	\$7,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,487

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,301)
2021	(11,246)
2022	146
2023	(487)
2024	0
Thereafter	0
Total	(\$19,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$213,381	\$132,864	\$65,706

PERF Net Pension Liability - Unaudited
CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of 2018	\$128,069
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,852
- Net Difference Between Projected and Actual Investment	(10,073)
- Change of Assumptions	5,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,039
Pension Expense/Income	7,619
Contributions	(23,487)
Total Activity in FY 2019	4,795
Net Pension Liability as of 2019	\$132,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$17,503,660 Proportionate Share: 0.0033596

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,032,244	\$11,103,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,022	\$0
Net Difference Between Projected and Actual	0	524,843
Change of Assumptions	2,472	1,207,053
Changes in Proportion and Differences Between	455,415	1,908
Total	\$751,909	\$1,733,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,757,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	267,969
Total	\$2,025,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,951,648

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$240,271)
2021	(628,710)
2022	(72,164)
2023	(40,750)
2024	0
Thereafter	0
Total	(\$981,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,832,676	\$11,103,692	\$5,491,205

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of 2018	\$11,032,244
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,495
- Net Difference Between Projected and Actual Investment	(851,575)
- Change of Assumptions	540,514
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,324
Pension Expense/Income	2,025,338
Contributions	(1,951,648)
Total Activity in FY 2019	71,448
Net Pension Liability as of 2019	\$11,103,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$161,985 Proportionate Share: 0.0000311

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$96,816	\$102,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,722	\$0
Net Difference Between Projected and Actual	0	4,859
Change of Assumptions	23	11,174
Changes in Proportion and Differences Between	7,408	587
Total	\$10,153	\$16,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,067
Total	\$18,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,142

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,666)
2021	(5,091)
2022	668
2023	(378)
2024	0
Thereafter	0
Total	(\$6,467)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$165,078	\$102,787	\$50,832

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of 2018	\$96,816
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,463
- Net Difference Between Projected and Actual Investment	(7,726)
- Change of Assumptions	4,163
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,878
Pension Expense/Income	18,335
Contributions	(18,142)
Total Activity in FY 2019	5,971
Net Pension Liability as of 2019	\$102,787

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$43,281,977 Proportionate Share: 0.0083073

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,486,082	\$27,456,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$727,029	\$0
Net Difference Between Projected and Actual	0	1,297,783
Change of Assumptions	6,112	2,984,687
Changes in Proportion and Differences Between	1,490,380	65,282
Total	\$2,223,521	\$4,347,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,345,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,050,986
Total	\$5,396,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,786,753

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$526,532)
2021	(1,506,982)
2022	10,050
2023	(100,767)
2024	0
Thereafter	0
Total	(\$2,124,231)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,094,948	\$27,456,156	\$13,578,129

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of 2018	\$26,486,082
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	382,451
- Net Difference Between Projected and Actual Investment	(2,082,197)
- Change of Assumptions	1,211,029
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	849,103
Pension Expense/Income	5,396,441
Contributions	(4,786,753)
Total Activity in FY 2019	970,074
Net Pension Liability as of 2019	\$27,456,156

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 949000
 Submission Unit Name: NOBLE COUNTY

Wages: \$8,455,504 Proportionate Share: 0.0016229

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,270,855	\$5,363,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,031	\$0
Net Difference Between Projected and Actual	0	253,533
Change of Assumptions	1,194	583,083
Changes in Proportion and Differences Between	296,228	12,715
Total	\$439,453	\$849,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$848,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,302
Total	\$905,223

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$935,720

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$94,371)
2021	(273,913)
2022	(21,908)
2023	(19,686)
2024	0
Thereafter	0
Total	(\$409,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,614,314	\$5,363,788	\$2,652,600

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of 2018	\$5,270,855
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,459
- Net Difference Between Projected and Actual Investment	(409,635)
- Change of Assumptions	251,862
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,744
Pension Expense/Income	905,223
Contributions	(935,720)
Total Activity in FY 2019	92,933
Net Pension Liability as of 2019	\$5,363,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 950000
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$9,180,690 Proportionate Share: 0.0017621

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,831,028	\$5,823,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,214	\$0
Net Difference Between Projected and Actual	0	275,279
Change of Assumptions	1,297	633,096
Changes in Proportion and Differences Between	134,583	97,895
Total	\$290,094	\$1,006,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$921,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,388
Total	\$940,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,024,324

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$225,584)
2021	(420,425)
2022	(48,793)
2023	(21,374)
2024	0
Thereafter	0
Total	(\$716,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,353,184	\$5,823,853	\$2,880,120

PERF Net Pension Liability - Unaudited
WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of 2018	\$5,831,028
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,354
- Net Difference Between Projected and Actual Investment	(447,971)
- Change of Assumptions	290,561
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,082
Pension Expense/Income	940,123
Contributions	(1,024,324)
Total Activity in FY 2019	(7,175)
Net Pension Liability as of 2019	\$5,823,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 951000
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$1,319,550 Proportionate Share: 0.0002533

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$886,629	\$837,173

	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	0	39,571
Change of Assumptions	186	91,007
Changes in Proportion and Differences Between	11,482	23,604
Total	\$33,836	\$154,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,986)
Total	\$130,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,791

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,904)
2021	(63,443)
2022	(18,928)
2023	(3,071)
2024	0
Thereafter	0
Total	(\$120,346)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,344,510	\$837,173	\$414,014

PERF Net Pension Liability - Unaudited
VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of 2018	\$886,629
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,634
- Net Difference Between Projected and Actual Investment	(65,829)
- Change of Assumptions	49,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,410)
Pension Expense/Income	130,512
Contributions	(147,791)
Total Activity in FY 2019	(49,456)
Net Pension Liability as of 2019	\$837,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$3,003,339 Proportionate Share: 0.0005764

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,907,441	\$1,905,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,445	\$0
Net Difference Between Projected and Actual	0	90,046
Change of Assumptions	424	207,092
Changes in Proportion and Differences Between	71,712	4,051
Total	\$122,581	\$301,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,134)
Total	\$290,374

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,374

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,334)
2021	(108,601)
2022	(15,682)
2023	(6,991)
2024	0
Thereafter	0
Total	(\$178,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,059,517	\$1,905,039	\$942,115

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of 2018	\$1,907,441
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,629
- Net Difference Between Projected and Actual Investment	(146,537)
- Change of Assumptions	95,053
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,453
Pension Expense/Income	290,374
Contributions	(336,374)
Total Activity in FY 2019	(2,402)
Net Pension Liability as of 2019	\$1,905,039

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 953000
 Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,498,332 Proportionate Share: 0.0002876

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$864,548	\$950,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,170	\$0
Net Difference Between Projected and Actual	0	44,929
Change of Assumptions	212	103,330
Changes in Proportion and Differences Between	93,829	18,362
Total	\$119,211	\$166,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,999
Total	\$168,439

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,808

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,599)
2021	(44,163)
2022	13,839
2023	(3,487)
2024	0
Thereafter	0
Total	(\$47,410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,526,574	\$950,536	\$470,077

PERF Net Pension Liability - Unaudited
UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of 2018	\$864,548
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,922
- Net Difference Between Projected and Actual Investment	(70,534)
- Change of Assumptions	33,637
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108,332
Pension Expense/Income	168,439
Contributions	(167,808)
Total Activity in FY 2019	85,988
Net Pension Liability as of 2019	\$950,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$101,837 Proportionate Share: 0.0000195

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$83,228	\$64,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,707	\$0
Net Difference Between Projected and Actual	0	3,046
Change of Assumptions	14	7,006
Changes in Proportion and Differences Between	97	14,449
Total	\$1,818	\$24,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,448)
Total	\$4,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,406

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,575)
2021	(9,701)
2022	(5,171)
2023	(236)
2024	0
Thereafter	0
Total	(\$22,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$103,506	\$64,449	\$31,872

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of 2018	\$83,228
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	625
- Net Difference Between Projected and Actual Investment	(5,511)
- Change of Assumptions	6,173
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,412)
Pension Expense/Income	4,752
Contributions	(11,406)
Total Activity in FY 2019	(18,779)
Net Pension Liability as of 2019	\$64,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 955000
 Submission Unit Name: WHITE COUNTY

Wages: \$6,181,782 Proportionate Share: 0.0011865

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,938,195	\$3,921,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,839	\$0
Net Difference Between Projected and Actual	0	185,357
Change of Assumptions	873	426,291
Changes in Proportion and Differences Between	134,824	61
Total	\$239,536	\$611,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$620,645
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,808
Total	\$682,453

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$691,927

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$94,049)
2021	(228,409)
2022	(35,322)
2023	(14,393)
2024	0
Thereafter	0
Total	(\$372,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,297,913	\$3,921,458	\$1,939,312

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of 2018	\$3,938,195
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,604
- Net Difference Between Projected and Actual Investment	(301,991)
- Change of Assumptions	197,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,593
Pension Expense/Income	682,453
Contributions	(691,927)
Total Activity in FY 2019	(16,737)
Net Pension Liability as of 2019	\$3,921,458

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$161,462 Proportionate Share: 0.0000310

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$102,591	\$102,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,713	\$0
Net Difference Between Projected and Actual	0	4,843
Change of Assumptions	23	11,138
Changes in Proportion and Differences Between	2,347	952
Total	\$5,083	\$16,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25
Total	\$16,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,103

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,611)
2021	(7,023)
2022	(840)
2023	(376)
2024	0
Thereafter	0
Total	(\$11,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$164,547	\$102,457	\$50,669

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of 2018	\$102,591
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,378
- Net Difference Between Projected and Actual Investment	(7,881)
- Change of Assumptions	5,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,118
Pension Expense/Income	16,241
Contributions	(18,103)
Total Activity in FY 2019	(134)
Net Pension Liability as of 2019	\$102,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 955002
 Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$749,012 Proportionate Share: 0.0001438

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$483,739	\$475,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,585	\$0
Net Difference Between Projected and Actual	0	22,465
Change of Assumptions	106	51,665
Changes in Proportion and Differences Between	4,709	13,906
Total	\$17,400	\$88,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,573)
Total	\$73,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,890

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,574)
2021	(39,443)
2022	(5,875)
2023	(1,744)
2024	0
Thereafter	0
Total	(\$70,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$763,287	\$475,268	\$235,038

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of 2018	\$483,739
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,292
- Net Difference Between Projected and Actual Investment	(36,791)
- Change of Assumptions	24,959
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,312
Pension Expense/Income	73,647
Contributions	(83,890)
Total Activity in FY 2019	(8,471)
Net Pension Liability as of 2019	\$475,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 956000
 Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$2,104,936 Proportionate Share: 0.0004040

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,355,081	\$1,335,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,357	\$0
Net Difference Between Projected and Actual	0	63,114
Change of Assumptions	297	145,151
Changes in Proportion and Differences Between	24,820	3,174
Total	\$60,474	\$211,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,166)
Total	\$185,162

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,743

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,162)
2021	(86,392)
2022	(15,510)
2023	(4,901)
2024	0
Thereafter	0
Total	(\$150,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,144,422	\$1,335,246	\$660,331

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of 2018	\$1,355,081
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,728
- Net Difference Between Projected and Actual Investment	(103,246)
- Change of Assumptions	69,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,770
Pension Expense/Income	185,162
Contributions	(235,743)
Total Activity in FY 2019	(19,835)
Net Pension Liability as of 2019	\$1,335,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,136,054 Proportionate Share: 0.0002180

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$724,250	\$720,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,079	\$0
Net Difference Between Projected and Actual	0	34,056
Change of Assumptions	160	78,324
Changes in Proportion and Differences Between	16,415	11,663
Total	\$35,654	\$124,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,652
Total	\$133,685

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,238

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,512)
2021	(52,599)
2022	(6,633)
2023	(2,645)
2024	0
Thereafter	0
Total	(\$88,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,157,139	\$720,504	\$356,317

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of 2018	\$724,250
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,656
- Net Difference Between Projected and Actual Investment	(55,505)
- Change of Assumptions	36,398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(742)
Pension Expense/Income	133,685
Contributions	(127,238)
Total Activity in FY 2019	(3,746)
Net Pension Liability as of 2019	\$720,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$9,367,759 Proportionate Share: 0.0017980

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,072,218	\$5,942,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,355	\$0
Net Difference Between Projected and Actual	0	280,887
Change of Assumptions	1,323	645,994
Changes in Proportion and Differences Between	161,878	5,737
Total	\$320,556	\$932,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$940,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144,055
Total	\$1,084,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,038,505

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$148,791)
2021	(359,765)
2022	(81,696)
2023	(21,810)
2024	0
Thereafter	0
Total	(\$612,062)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,543,741	\$5,942,505	\$2,938,798

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of 2018	\$6,072,218
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,357
- Net Difference Between Projected and Actual Investment	(460,722)
- Change of Assumptions	315,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,253)
Pension Expense/Income	1,084,569
Contributions	(1,038,505)
Total Activity in FY 2019	(129,713)
Net Pension Liability as of 2019	\$5,942,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$3,060,416 Proportionate Share: 0.0005874

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,111,264	\$1,941,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,407	\$0
Net Difference Between Projected and Actual	0	91,765
Change of Assumptions	432	211,044
Changes in Proportion and Differences Between	2,821	141,258
Total	\$54,660	\$444,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,477)
Total	\$262,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$342,455

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$129,828)
2021	(194,786)
2022	(57,667)
2023	(7,126)
2024	0
Thereafter	0
Total	(\$389,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,117,905	\$1,941,394	\$960,095

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of 2018	\$2,111,264
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,940
- Net Difference Between Projected and Actual Investment	(154,292)
- Change of Assumptions	123,351
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,199)
Pension Expense/Income	262,785
Contributions	(342,455)
Total Activity in FY 2019	(169,870)
Net Pension Liability as of 2019	\$1,941,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 961001
 Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$134,565 Proportionate Share: 0.0000258

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$87,644	\$85,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,258	\$0
Net Difference Between Projected and Actual	0	4,031
Change of Assumptions	19	9,270
Changes in Proportion and Differences Between	97	477
Total	\$2,374	\$13,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,227)
Total	\$12,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,071

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,534)
2021	(6,296)
2022	(1,261)
2023	(313)
2024	0
Thereafter	0
Total	(\$11,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$136,946	\$85,271	\$42,170

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of 2018	\$87,644
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,118
- Net Difference Between Projected and Actual Investment	(6,627)
- Change of Assumptions	4,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,326
Pension Expense/Income	12,269
Contributions	(15,071)
Total Activity in FY 2019	(2,373)
Net Pension Liability as of 2019	\$85,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$2,278,421 Proportionate Share: 0.0004373

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,448,500	\$1,445,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,271	\$0
Net Difference Between Projected and Actual	0	68,316
Change of Assumptions	322	157,115
Changes in Proportion and Differences Between	134,900	3,847
Total	\$173,493	\$229,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	83,789
Total	\$312,536

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$248,629

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$8,786
2021	(45,566)
2022	(13,702)
2023	(5,303)
2024	0
Thereafter	0
Total	(\$55,785)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,321,178	\$1,445,304	\$714,759

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of 2018	\$1,448,500
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,426
- Net Difference Between Projected and Actual Investment	(111,215)
- Change of Assumptions	72,333
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,647)
Pension Expense/Income	312,536
Contributions	(248,629)
Total Activity in FY 2019	(3,196)
Net Pension Liability as of 2019	\$1,445,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$2,933,122 Proportionate Share: 0.0005630

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,933,598	\$1,860,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,272	\$0
Net Difference Between Projected and Actual	0	87,953
Change of Assumptions	414	202,277
Changes in Proportion and Differences Between	47,467	26,478
Total	\$97,153	\$316,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,042)
Total	\$225,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$328,498

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$62,239)
2021	(117,634)
2022	(32,853)
2023	(6,829)
2024	0
Thereafter	0
Total	(\$219,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,988,390	\$1,860,751	\$920,213

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of 2018	\$1,933,598
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,116
- Net Difference Between Projected and Actual Investment	(145,219)
- Change of Assumptions	103,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,301
Pension Expense/Income	225,457
Contributions	(328,498)
Total Activity in FY 2019	(72,847)
Net Pension Liability as of 2019	\$1,860,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$173,740 Proportionate Share: 0.0000333

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$107,347	\$110,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,914	\$0
Net Difference Between Projected and Actual	0	5,202
Change of Assumptions	25	11,964
Changes in Proportion and Differences Between	4,915	7,060
Total	\$7,854	\$24,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,525)
Total	\$15,894

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,459

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,139)
2021	(9,639)
2022	(191)
2023	(403)
2024	0
Thereafter	0
Total	(\$16,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$176,756	\$110,059	\$54,428

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of 2018	\$107,347
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,517
- Net Difference Between Projected and Actual Investment	(8,381)
- Change of Assumptions	5,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,100
Pension Expense/Income	15,894
Contributions	(19,459)
Total Activity in FY 2019	2,712
Net Pension Liability as of 2019	\$110,059

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$881,209 Proportionate Share: 0.0001691

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$569,345	\$558,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,799	\$0
Net Difference Between Projected and Actual	0	26,417
Change of Assumptions	124	60,755
Changes in Proportion and Differences Between	6,182	29,495
Total	\$21,105	\$116,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,910
Total	\$90,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,857

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,649)
2021	(52,877)
2022	(6,985)
2023	(2,051)
2024	0
Thereafter	0
Total	(\$95,562)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$897,579	\$558,886	\$276,391

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of 2018	\$569,345
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,392
- Net Difference Between Projected and Actual Investment	(43,279)
- Change of Assumptions	29,429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,492
Pension Expense/Income	90,364
Contributions	(98,857)
Total Activity in FY 2019	(10,459)
Net Pension Liability as of 2019	\$558,886

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$1,373,233 Proportionate Share: 0.0002636

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$895,121	\$871,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,069	\$0
Net Difference Between Projected and Actual	0	41,180
Change of Assumptions	194	94,707
Changes in Proportion and Differences Between	10,048	181
Total	\$33,311	\$136,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,221
Total	\$151,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,802

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,000)
2021	(58,713)
2022	(12,847)
2023	(3,197)
2024	0
Thereafter	0
Total	(\$102,757)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,399,182	\$871,215	\$430,849

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of 2018	\$895,121
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,424
- Net Difference Between Projected and Actual Investment	(67,690)
- Change of Assumptions	47,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,023)
Pension Expense/Income	151,107
Contributions	(153,802)
Total Activity in FY 2019	(23,906)
Net Pension Liability as of 2019	\$871,215

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$14,533,889 Proportionate Share: 0.0027896

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,305,526	\$9,219,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,137	\$0
Net Difference Between Projected and Actual	0	435,797
Change of Assumptions	2,053	1,002,261
Changes in Proportion and Differences Between	141,234	337,099
Total	\$387,424	\$1,775,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,459,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(360,819)
Total	\$1,098,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,570,428

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$484,710)
2021	(762,057)
2022	(107,129)
2023	(33,837)
2024	0
Thereafter	0
Total	(\$1,387,733)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,807,130	\$9,219,806	\$4,559,550

PERF Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of 2018	\$9,305,526
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,074
- Net Difference Between Projected and Actual Investment	(711,390)
- Change of Assumptions	471,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	502,883
Pension Expense/Income	1,098,389
Contributions	(1,570,428)
Total Activity in FY 2019	(85,720)
Net Pension Liability as of 2019	\$9,219,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 971000
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$6,907,880 Proportionate Share: 0.0013259

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,468,813	\$4,382,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,039	\$0
Net Difference Between Projected and Actual	0	207,135
Change of Assumptions	976	476,376
Changes in Proportion and Differences Between	210,235	67
Total	\$327,250	\$683,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$693,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	256,837
Total	\$950,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$773,681

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$57,870)
2021	(226,122)
2022	(56,253)
2023	(16,083)
2024	0
Thereafter	0
Total	(\$356,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,037,845	\$4,382,184	\$2,167,159

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of 2018	\$4,468,813
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,901
- Net Difference Between Projected and Actual Investment	(339,484)
- Change of Assumptions	231,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(213,248)
Pension Expense/Income	950,400
Contributions	(773,681)
Total Activity in FY 2019	(86,629)
Net Pension Liability as of 2019	\$4,382,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$2,628,277 Proportionate Share: 0.0005045

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,787,525	\$1,667,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,152	\$0
Net Difference Between Projected and Actual	0	78,814
Change of Assumptions	371	181,259
Changes in Proportion and Differences Between	3,044	101,102
Total	\$47,567	\$361,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,788)
Total	\$236,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$294,367

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$104,163)
2021	(160,255)
2022	(43,071)
2023	(6,119)
2024	0
Thereafter	0
Total	(\$313,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,677,874	\$1,667,405	\$824,596

PERF Net Pension Liability - Unaudited
MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of 2018	\$1,787,525
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,897
- Net Difference Between Projected and Actual Investment	(131,753)
- Change of Assumptions	101,865
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,872)
Pension Expense/Income	236,110
Contributions	(294,367)
Total Activity in FY 2019	(120,120)
Net Pension Liability as of 2019	\$1,667,405

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 973000
 Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$203,760 Proportionate Share: 0.0000391

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$125,351	\$129,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,422	\$0
Net Difference Between Projected and Actual	0	6,108
Change of Assumptions	29	14,048
Changes in Proportion and Differences Between	11,817	10,784
Total	\$15,268	\$30,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,225
Total	\$27,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,911

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,005)
2021	(9,929)
2022	(264)
2023	(474)
2024	0
Thereafter	0
Total	(\$15,672)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$207,542	\$129,228	\$63,908

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of 2018	\$125,351
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,792
- Net Difference Between Projected and Actual Investment	(9,820)
- Change of Assumptions	5,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	329
Pension Expense/Income	27,678
Contributions	(21,911)
Total Activity in FY 2019	3,877
Net Pension Liability as of 2019	\$129,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 974000
 Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$102,034 Proportionate Share: 0.0000196

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$68,960	\$64,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,715	\$0
Net Difference Between Projected and Actual	0	3,062
Change of Assumptions	14	7,042
Changes in Proportion and Differences Between	62	9,259
Total	\$1,791	\$19,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,820)
Total	\$4,433

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,428

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,001)
2021	(8,777)
2022	(1,556)
2023	(238)
2024	0
Thereafter	0
Total	(\$17,572)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,036	\$64,779	\$32,036

PERF Net Pension Liability - Unaudited
KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of 2018	\$68,960
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	818
- Net Difference Between Projected and Actual Investment	(5,104)
- Change of Assumptions	3,880
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,220
Pension Expense/Income	4,433
Contributions	(11,428)
Total Activity in FY 2019	(4,181)
Net Pension Liability as of 2019	\$64,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$4,845,109 Proportionate Share: 0.0009299

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,992,797	\$3,073,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,382	\$0
Net Difference Between Projected and Actual	0	145,271
Change of Assumptions	684	334,099
Changes in Proportion and Differences Between	211,430	257,300
Total	\$293,496	\$736,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$486,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	93,736
Total	\$580,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$528,061

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$156,903)
2021	(267,427)
2022	(7,564)
2023	(11,280)
2024	0
Thereafter	0
Total	(\$443,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,935,887	\$3,073,379	\$1,519,904

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of 2018	\$2,992,797
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,446
- Net Difference Between Projected and Actual Investment	(233,906)
- Change of Assumptions	139,990
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,957
Pension Expense/Income	580,156
Contributions	(528,061)
Total Activity in FY 2019	80,582
Net Pension Liability as of 2019	\$3,073,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 976000
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$447,389 Proportionate Share: 0.0000859

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$273,802	\$283,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,518	\$0
Net Difference Between Projected and Actual	0	13,419
Change of Assumptions	63	30,863
Changes in Proportion and Differences Between	20,223	139
Total	\$27,804	\$44,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,020
Total	\$51,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,108

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,103)
2021	(12,731)
2022	258
2023	(1,041)
2024	0
Thereafter	0
Total	(\$16,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$455,955	\$283,905	\$140,402

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of 2018	\$273,802
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,956
- Net Difference Between Projected and Actual Investment	(21,528)
- Change of Assumptions	12,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,319
Pension Expense/Income	51,953
Contributions	(50,108)
Total Activity in FY 2019	10,103
Net Pension Liability as of 2019	\$283,905

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$3,593,413 Proportionate Share: 0.0006897

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,302,178	\$2,279,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,360	\$0
Net Difference Between Projected and Actual	0	107,746
Change of Assumptions	507	247,799
Changes in Proportion and Differences Between	85,631	18,685
Total	\$146,498	\$374,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,675
Total	\$399,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$385,768

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$56,405)
2021	(135,549)
2022	(27,412)
2023	(8,366)
2024	0
Thereafter	0
Total	(\$227,732)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,660,911	\$2,279,502	\$1,127,302

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of 2018	\$2,302,178
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,409
- Net Difference Between Projected and Actual Investment	(175,927)
- Change of Assumptions	116,870
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,709)
Pension Expense/Income	399,449
Contributions	(385,768)
Total Activity in FY 2019	(22,676)
Net Pension Liability as of 2019	\$2,279,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$12,908,621 Proportionate Share: 0.0024776

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,467,475	\$8,188,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216,832	\$0
Net Difference Between Projected and Actual	0	387,056
Change of Assumptions	1,823	890,164
Changes in Proportion and Differences Between	20,286	294,325
Total	\$238,941	\$1,571,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,296,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,259
Total	\$1,319,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,445,764

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$444,564)
2021	(723,812)
2022	(134,175)
2023	(30,053)
2024	0
Thereafter	0
Total	(\$1,332,604)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,151,041	\$8,188,626	\$4,049,592

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of 2018	\$8,467,475
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,672
- Net Difference Between Projected and Actual Investment	(637,829)
- Change of Assumptions	451,056
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,248)
Pension Expense/Income	1,319,264
Contributions	(1,445,764)
Total Activity in FY 2019	(278,849)
Net Pension Liability as of 2019	\$8,188,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$338,926 Proportionate Share: 0.0000651

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$224,545	\$215,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,697	\$0
Net Difference Between Projected and Actual	0	10,170
Change of Assumptions	48	23,389
Changes in Proportion and Differences Between	2,626	3,118
Total	\$8,371	\$36,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,439)
Total	\$30,614

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,960

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,217)
2021	(15,258)
2022	(4,042)
2023	(789)
2024	0
Thereafter	0
Total	(\$28,306)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$345,549	\$215,160	\$106,405

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of 2018	\$224,545
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,775
- Net Difference Between Projected and Actual Investment	(16,820)
- Change of Assumptions	12,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(172)
Pension Expense/Income	30,614
Contributions	(37,960)
Total Activity in FY 2019	(9,385)
Net Pension Liability as of 2019	\$215,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,057,873 Proportionate Share: 0.0002030

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$690,280	\$670,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,766	\$0
Net Difference Between Projected and Actual	0	31,713
Change of Assumptions	149	72,935
Changes in Proportion and Differences Between	661	6,506
Total	\$18,576	\$111,154

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,517)
Total	\$98,670

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,478

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,928)
2021	(51,066)
2022	(10,121)
2023	(2,463)
2024	0
Thereafter	0
Total	(\$92,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,077,519	\$670,928	\$331,800

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of 2018	\$690,280
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,785
- Net Difference Between Projected and Actual Investment	(52,156)
- Change of Assumptions	36,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,424
Pension Expense/Income	98,670
Contributions	(118,478)
Total Activity in FY 2019	(19,352)
Net Pension Liability as of 2019	\$670,928

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$839,635 Proportionate Share: 0.0001612

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$517,030	\$532,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,108	\$0
Net Difference Between Projected and Actual	0	25,183
Change of Assumptions	119	57,917
Changes in Proportion and Differences Between	26,005	17,664
Total	\$40,232	\$100,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,100
Total	\$88,422

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,040

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,349)
2021	(37,913)
2022	(315)
2023	(1,955)
2024	0
Thereafter	0
Total	(\$60,532)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$855,646	\$532,776	\$263,478

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of 2018	\$517,030
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,381
- Net Difference Between Projected and Actual Investment	(40,495)
- Change of Assumptions	23,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,492
Pension Expense/Income	88,422
Contributions	(94,040)
Total Activity in FY 2019	15,746
Net Pension Liability as of 2019	\$532,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$5,073,179 Proportionate Share: 0.0009737

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,179,974	\$3,218,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,215	\$0
Net Difference Between Projected and Actual	0	152,113
Change of Assumptions	716	349,836
Changes in Proportion and Differences Between	163,221	8,342
Total	\$249,152	\$510,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$509,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	91,202
Total	\$600,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$559,026

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$59,100)
2021	(172,181)
2022	(18,046)
2023	(11,812)
2024	0
Thereafter	0
Total	(\$261,139)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,168,376	\$3,218,141	\$1,591,495

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of 2018	\$3,179,974
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,844
- Net Difference Between Projected and Actual Investment	(246,291)
- Change of Assumptions	153,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,214
Pension Expense/Income	600,533
Contributions	(559,026)
Total Activity in FY 2019	38,167
Net Pension Liability as of 2019	\$3,218,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 984000
 Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$634,803 Proportionate Share: 0.0001218

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$442,975	\$402,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,660	\$0
Net Difference Between Projected and Actual	0	19,028
Change of Assumptions	90	43,761
Changes in Proportion and Differences Between	1,392	24,344
Total	\$12,142	\$87,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	383
Total	\$64,095

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,098

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,874)
2021	(37,409)
2022	(13,230)
2023	(1,478)
2024	0
Thereafter	0
Total	(\$74,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$646,511	\$402,557	\$199,080

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of 2018	\$442,975
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,897
- Net Difference Between Projected and Actual Investment	(32,147)
- Change of Assumptions	26,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,565)
Pension Expense/Income	64,095
Contributions	(71,098)
Total Activity in FY 2019	(40,418)
Net Pension Liability as of 2019	\$402,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$3,198,761 Proportionate Share: 0.0006140

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,034,151	\$2,029,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,735	\$0
Net Difference Between Projected and Actual	0	95,920
Change of Assumptions	452	220,601
Changes in Proportion and Differences Between	44,645	15,630
Total	\$98,832	\$332,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,916)
Total	\$296,260

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358,261

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$72,333)
2021	(136,252)
2022	(17,286)
2023	(7,448)
2024	0
Thereafter	0
Total	(\$233,319)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,259,097	\$2,029,309	\$1,003,572

PERF Net Pension Liability - Unaudited
ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of 2018	\$2,034,151
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,271
- Net Difference Between Projected and Actual Investment	(156,164)
- Change of Assumptions	101,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,436
Pension Expense/Income	296,260
Contributions	(358,261)
Total Activity in FY 2019	(4,842)
Net Pension Liability as of 2019	\$2,029,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$398,711 Proportionate Share: 0.0000765

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$281,615	\$252,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,695	\$0
Net Difference Between Projected and Actual	0	11,951
Change of Assumptions	56	27,485
Changes in Proportion and Differences Between	13,617	18,311
Total	\$20,368	\$57,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,828)
Total	\$38,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,656

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,310)
2021	(17,989)
2022	(9,153)
2023	(927)
2024	0
Thereafter	0
Total	(\$37,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$406,060	\$252,837	\$125,038

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of 2018	\$281,615
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,031
- Net Difference Between Projected and Actual Investment	(20,291)
- Change of Assumptions	17,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,167)
Pension Expense/Income	38,188
Contributions	(44,656)
Total Activity in FY 2019	(28,778)
Net Pension Liability as of 2019	\$252,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$7,328,545 Proportionate Share: 0.0014066

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,727,668	\$4,648,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,101	\$0
Net Difference Between Projected and Actual	0	219,742
Change of Assumptions	1,035	505,370
Changes in Proportion and Differences Between	201,026	9,616
Total	\$325,162	\$734,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$735,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	210,984
Total	\$946,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$820,797

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$80,582)
2021	(255,517)
2022	(56,404)
2023	(17,063)
2024	0
Thereafter	0
Total	(\$409,566)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,466,199	\$4,648,903	\$2,299,062

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of 2018	\$4,727,668
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,595
- Net Difference Between Projected and Actual Investment	(359,757)
- Change of Assumptions	243,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150,061)
Pension Expense/Income	946,761
Contributions	(820,797)
Total Activity in FY 2019	(78,765)
Net Pension Liability as of 2019	\$4,648,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$5,528,599 Proportionate Share: 0.0010611

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,495,220	\$3,507,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,864	\$0
Net Difference Between Projected and Actual	0	165,767
Change of Assumptions	781	381,237
Changes in Proportion and Differences Between	225,616	40,642
Total	\$319,261	\$587,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$555,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	161,984
Total	\$717,033

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$597,000

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,872)
2021	(177,846)
2022	(29,797)
2023	(12,870)
2024	0
Thereafter	0
Total	(\$268,385)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,632,293	\$3,507,003	\$1,734,348

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of 2018	\$3,495,220
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,392
- Net Difference Between Projected and Actual Investment	(269,282)
- Change of Assumptions	172,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,783)
Pension Expense/Income	717,033
Contributions	(597,000)
Total Activity in FY 2019	11,783
Net Pension Liability as of 2019	\$3,507,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$217,443 Proportionate Share: 0.0000417

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$138,599	\$137,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,649	\$0
Net Difference Between Projected and Actual	0	6,514
Change of Assumptions	31	14,982
Changes in Proportion and Differences Between	2,672	15,994
Total	\$6,352	\$37,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,587)
Total	(\$1,774)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,354

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,465)
2021	(15,887)
2022	(1,281)
2023	(505)
2024	0
Thereafter	0
Total	(\$31,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$221,343	\$137,821	\$68,158

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of 2018	\$138,599
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,845
- Net Difference Between Projected and Actual Investment	(10,619)
- Change of Assumptions	6,973
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,151
Pension Expense/Income	(1,774)
Contributions	(24,354)
Total Activity in FY 2019	(778)
Net Pension Liability as of 2019	\$137,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$118,611,427 Proportionate Share: 0.0227657

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$80,433,199	\$75,242,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,992,384	\$0
Net Difference Between Projected and Actual	0	3,556,503
Change of Assumptions	16,751	8,179,371
Changes in Proportion and Differences Between	426,770	3,601,330
Total	\$2,435,905	\$15,337,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,908,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,510,114)
Total	\$10,398,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,230,243

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,001,511)
2021	(6,502,474)
2022	(2,121,171)
2023	(276,143)
2024	0
Thereafter	0
Total	(\$12,901,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,839,787	\$75,242,089	\$37,210,119

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of 2018	\$80,433,199
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	945,966
- Net Difference Between Projected and Actual Investment	(5,938,618)
- Change of Assumptions	4,560,412
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,926,994)
Pension Expense/Income	10,398,367
Contributions	(12,230,243)
Total Activity in FY 2019	(5,191,110)
Net Pension Liability as of 2019	\$75,242,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$1,890,492 Proportionate Share: 0.0003629

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,283,064	\$1,199,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,760	\$0
Net Difference Between Projected and Actual	0	56,693
Change of Assumptions	267	130,384
Changes in Proportion and Differences Between	17,664	58,893
Total	\$49,691	\$245,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,829
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,765)
Total	\$145,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,626

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,866)
2021	(98,012)
2022	(32,999)
2023	(4,402)
2024	0
Thereafter	0
Total	(\$196,279)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,926,264	\$1,199,408	\$593,153

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of 2018	\$1,283,064
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,068
- Net Difference Between Projected and Actual Investment	(94,692)
- Change of Assumptions	72,840
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,310)
Pension Expense/Income	145,064
Contributions	(199,626)
Total Activity in FY 2019	(83,656)
Net Pension Liability as of 2019	\$1,199,408

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$527,302 Proportionate Share: 0.0001012

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$341,743	\$334,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,857	\$0
Net Difference Between Projected and Actual	0	15,810
Change of Assumptions	74	36,360
Changes in Proportion and Differences Between	12,735	4
Total	\$21,666	\$52,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,326
Total	\$69,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,058

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,113)
2021	(18,712)
2022	(4,455)
2023	(1,228)
2024	0
Thereafter	0
Total	(\$30,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$537,167	\$334,472	\$165,410

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of 2018	\$341,743
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,411
- Net Difference Between Projected and Actual Investment	(25,931)
- Change of Assumptions	17,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,728)
Pension Expense/Income	69,263
Contributions	(59,058)
Total Activity in FY 2019	(7,271)
Net Pension Liability as of 2019	\$334,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 994000
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,130,636 Proportionate Share: 0.0004089

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,366,292	\$1,351,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,786	\$0
Net Difference Between Projected and Actual	0	63,879
Change of Assumptions	301	146,912
Changes in Proportion and Differences Between	103,941	3,813
Total	\$140,028	\$214,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,439
Total	\$256,330

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,006

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,239)
2021	(51,178)
2022	(15,201)
2023	(4,958)
2024	0
Thereafter	0
Total	(\$74,576)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,170,431	\$1,351,441	\$668,340

PERF Net Pension Liability - Unaudited
FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of 2018	\$1,366,292
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,011
- Net Difference Between Projected and Actual Investment	(104,343)
- Change of Assumptions	69,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,354)
Pension Expense/Income	256,330
Contributions	(235,006)
Total Activity in FY 2019	(14,851)
Net Pension Liability as of 2019	\$1,351,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 995000
 Submission Unit Name: HENRY COUNTY

Wages: \$6,890,575 Proportionate Share: 0.0013225

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,557,816	\$4,370,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,741	\$0
Net Difference Between Projected and Actual	0	206,604
Change of Assumptions	973	475,154
Changes in Proportion and Differences Between	1,729	174,247
Total	\$118,443	\$856,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$691,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,791)
Total	\$618,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$766,417

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$247,354)
2021	(391,912)
2022	(82,254)
2023	(16,042)
2024	0
Thereafter	0
Total	(\$737,562)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,019,798	\$4,370,947	\$2,161,602

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of 2018	\$4,557,816
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,445
- Net Difference Between Projected and Actual Investment	(341,589)
- Change of Assumptions	246,781
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,083)
Pension Expense/Income	618,994
Contributions	(766,417)
Total Activity in FY 2019	(186,869)
Net Pension Liability as of 2019	\$4,370,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 995001
 Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$194,196 Proportionate Share: 0.0000373

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$132,485	\$123,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,264	\$0
Net Difference Between Projected and Actual	0	5,827
Change of Assumptions	27	13,401
Changes in Proportion and Differences Between	2,499	4,775
Total	\$5,790	\$24,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,329
Total	\$20,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,750

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,057)
2021	(9,434)
2022	(3,270)
2023	(452)
2024	0
Thereafter	0
Total	(\$18,213)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,988	\$123,279	\$60,966

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of 2018	\$132,485
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,540
- Net Difference Between Projected and Actual Investment	(9,751)
- Change of Assumptions	7,582
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,667)
Pension Expense/Income	20,840
Contributions	(21,750)
Total Activity in FY 2019	(9,206)
Net Pension Liability as of 2019	\$123,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$1,871,648 Proportionate Share: 0.0003592

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,006,205	\$1,187,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,436	\$0
Net Difference Between Projected and Actual	0	56,115
Change of Assumptions	264	129,055
Changes in Proportion and Differences Between	180,532	26,370
Total	\$212,232	\$211,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,375
Total	\$272,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,037

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$7,147
2021	(35,543)
2022	33,444
2023	(4,356)
2024	0
Thereafter	0
Total	\$692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,906,625	\$1,187,179	\$587,106

PERF Net Pension Liability - Unaudited
SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of 2018	\$1,006,205
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,346
- Net Difference Between Projected and Actual Investment	(85,915)
- Change of Assumptions	30,372
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145,940
Pension Expense/Income	272,268
Contributions	(200,037)
Total Activity in FY 2019	180,974
Net Pension Liability as of 2019	\$1,187,179

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$358,568 Proportionate Share: 0.0000688

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$228,961	\$227,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,021	\$0
Net Difference Between Projected and Actual	0	10,748
Change of Assumptions	51	24,719
Changes in Proportion and Differences Between	20,125	48
Total	\$26,197	\$35,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,421
Total	\$45,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,160

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$956
2021	(7,251)
2022	(2,188)
2023	(835)
2024	0
Thereafter	0
Total	(\$9,318)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$365,189	\$227,388	\$112,452

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of 2018	\$228,961
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,043
- Net Difference Between Projected and Actual Investment	(17,529)
- Change of Assumptions	11,549
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,886)
Pension Expense/Income	45,410
Contributions	(40,160)
Total Activity in FY 2019	(1,573)
Net Pension Liability as of 2019	\$227,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$78,150 Proportionate Share: 0.0000150

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$48,578	\$49,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,313	\$0
Net Difference Between Projected and Actual	0	2,343
Change of Assumptions	11	5,389
Changes in Proportion and Differences Between	3,524	0
Total	\$4,848	\$7,732

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,448
Total	\$9,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,753

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$413)
2021	(2,144)
2022	(145)
2023	(182)
2024	0
Thereafter	0
Total	(\$2,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$79,620	\$49,576	\$24,517

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of 2018	\$48,578
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	681
- Net Difference Between Projected and Actual Investment	(3,782)
- Change of Assumptions	2,306
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,252
Pension Expense/Income	9,294
Contributions	(8,753)
Total Activity in FY 2019	998
Net Pension Liability as of 2019	\$49,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$2,366,835 Proportionate Share: 0.0004543

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,787,615	\$1,501,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,759	\$0
Net Difference Between Projected and Actual	0	70,972
Change of Assumptions	334	163,223
Changes in Proportion and Differences Between	1,800	1,065,901
Total	\$41,893	\$1,300,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(392,631)
Total	(\$154,992)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$265,086

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$436,531)
2021	(484,605)
2022	(331,555)
2023	(5,512)
2024	0
Thereafter	0
Total	(\$1,258,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,411,413	\$1,501,490	\$742,545

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of 2018	\$2,787,615
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,492
- Net Difference Between Projected and Actual Investment	(153,530)
- Change of Assumptions	278,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(994,068)
Pension Expense/Income	(154,992)
Contributions	(265,086)
Total Activity in FY 2019	(1,286,125)
Net Pension Liability as of 2019	\$1,501,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1000000
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$275,305 Proportionate Share: 0.0000528

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$139,958	\$174,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,621	\$0
Net Difference Between Projected and Actual	0	8,249
Change of Assumptions	39	18,970
Changes in Proportion and Differences Between	32,775	32,906
Total	\$37,435	\$60,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,789)
Total	\$9,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,834

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,998)
2021	(16,262)
2022	7,210
2023	(640)
2024	0
Thereafter	0
Total	(\$22,690)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$280,261	\$174,507	\$86,301

PERF Net Pension Liability - Unaudited
THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of 2018	\$139,958
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,801
- Net Difference Between Projected and Actual Investment	(12,394)
- Change of Assumptions	3,208
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,938
Pension Expense/Income	9,830
Contributions	(30,834)
Total Activity in FY 2019	34,549
Net Pension Liability as of 2019	\$174,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$46,311 Proportionate Share: 0.0000089

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$29,554	\$29,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$779	\$0
Net Difference Between Projected and Actual	0	1,390
Change of Assumptions	7	3,198
Changes in Proportion and Differences Between	627	752
Total	\$1,413	\$5,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	151
Total	\$4,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,182

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,276)
2021	(2,273)
2022	(271)
2023	(107)
2024	0
Thereafter	0
Total	(\$3,927)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$47,241	\$29,415	\$14,547

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of 2018	\$29,554
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	394
- Net Difference Between Projected and Actual Investment	(2,265)
- Change of Assumptions	1,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	624
Pension Expense/Income	4,806
Contributions	(5,182)
Total Activity in FY 2019	(139)
Net Pension Liability as of 2019	\$29,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,222,098 Proportionate Share: 0.0002346

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$835,673	\$775,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,531	\$0
Net Difference Between Projected and Actual	0	36,650
Change of Assumptions	173	84,288
Changes in Proportion and Differences Between	757	51,365
Total	\$21,461	\$172,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,400)
Total	\$92,317

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,872

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,147)
2021	(75,714)
2022	(21,135)
2023	(2,846)
2024	0
Thereafter	0
Total	(\$150,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,245,251	\$775,368	\$383,449

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of 2018	\$835,673
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,659
- Net Difference Between Projected and Actual Investment	(61,399)
- Change of Assumptions	48,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,083)
Pension Expense/Income	92,317
Contributions	(136,872)
Total Activity in FY 2019	(60,305)
Net Pension Liability as of 2019	\$775,368

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$836,631 Proportionate Share: 0.0001606

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$554,058	\$530,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,055	\$0
Net Difference Between Projected and Actual	0	25,089
Change of Assumptions	118	57,701
Changes in Proportion and Differences Between	1,162	12,477
Total	\$15,335	\$95,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(182)
Total	\$83,826

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,704

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,814)
2021	(43,180)
2022	(9,989)
2023	(1,949)
2024	0
Thereafter	0
Total	(\$79,932)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$852,461	\$530,793	\$262,498

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of 2018	\$554,058
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,847
- Net Difference Between Projected and Actual Investment	(41,498)
- Change of Assumptions	30,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,795)
Pension Expense/Income	83,826
Contributions	(93,704)
Total Activity in FY 2019	(23,265)
Net Pension Liability as of 2019	\$530,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$5,106,359 Proportionate Share: 0.0009801

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,504,392	\$3,239,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,775	\$0
Net Difference Between Projected and Actual	0	153,113
Change of Assumptions	721	352,135
Changes in Proportion and Differences Between	178,228	159,648
Total	\$264,724	\$664,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,890
Total	\$578,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,914

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$89,237)
2021	(207,496)
2022	(91,550)
2023	(11,889)
2024	0
Thereafter	0
Total	(\$400,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,202,347	\$3,239,293	\$1,601,955

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of 2018	\$3,504,392
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,183
- Net Difference Between Projected and Actual Investment	(256,899)
- Change of Assumptions	202,916
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(257,954)
Pension Expense/Income	578,569
Contributions	(571,914)
Total Activity in FY 2019	(265,099)
Net Pension Liability as of 2019	\$3,239,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1004001
 Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$276,097 Proportionate Share: 0.0000530

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$185,818	\$175,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,638	\$0
Net Difference Between Projected and Actual	0	8,280
Change of Assumptions	39	19,042
Changes in Proportion and Differences Between	7,491	4,809
Total	\$12,168	\$32,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	851
Total	\$28,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,923

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,571)
2021	(10,715)
2022	(4,034)
2023	(643)
2024	0
Thereafter	0
Total	(\$19,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$281,323	\$175,168	\$86,628

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of 2018	\$185,818
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,221
- Net Difference Between Projected and Actual Investment	(13,783)
- Change of Assumptions	10,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,130)
Pension Expense/Income	28,575
Contributions	(30,923)
Total Activity in FY 2019	(10,650)
Net Pension Liability as of 2019	\$175,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$19,658,448 Proportionate Share: 0.0037732

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,776,627	\$12,470,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$330,219	\$0
Net Difference Between Projected and Actual	0	589,457
Change of Assumptions	2,776	1,355,654
Changes in Proportion and Differences Between	293,379	2,286
Total	\$626,374	\$1,947,397

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,973,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	195,821
Total	\$2,169,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,190,266

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$331,576)
2021	(766,277)
2022	(177,402)
2023	(45,768)
2024	0
Thereafter	0
Total	(\$1,321,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,028,055	\$12,470,666	\$6,167,226

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of 2018	\$12,776,627
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163,998
- Net Difference Between Projected and Actual Investment	(967,850)
- Change of Assumptions	668,146
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(149,528)
Pension Expense/Income	2,169,539
Contributions	(2,190,266)
Total Activity in FY 2019	(305,961)
Net Pension Liability as of 2019	\$12,470,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$907,639 Proportionate Share: 0.0001742

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$594,823	\$575,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,245	\$0
Net Difference Between Projected and Actual	0	27,214
Change of Assumptions	128	62,587
Changes in Proportion and Differences Between	557	17,903
Total	\$15,930	\$107,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,152)
Total	\$75,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,655

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,996)
2021	(49,361)
2022	(9,303)
2023	(2,114)
2024	0
Thereafter	0
Total	(\$91,774)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$924,649	\$575,742	\$284,727

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of 2018	\$594,823
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,507
- Net Difference Between Projected and Actual Investment	(44,830)
- Change of Assumptions	31,631
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,296
Pension Expense/Income	75,970
Contributions	(101,655)
Total Activity in FY 2019	(19,081)
Net Pension Liability as of 2019	\$575,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,103,516 Proportionate Share: 0.0002118

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$709,303	\$700,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,536	\$0
Net Difference Between Projected and Actual	0	33,088
Change of Assumptions	156	76,097
Changes in Proportion and Differences Between	21,417	12
Total	\$40,109	\$109,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,285
Total	\$124,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,590

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,071)
2021	(41,591)
2022	(7,856)
2023	(2,570)
2024	0
Thereafter	0
Total	(\$69,088)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,124,229	\$700,012	\$346,183

PERF Net Pension Liability - Unaudited
NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of 2018	\$709,303
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,308
- Net Difference Between Projected and Actual Investment	(54,095)
- Change of Assumptions	36,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,246)
Pension Expense/Income	124,075
Contributions	(123,590)
Total Activity in FY 2019	(9,291)
Net Pension Liability as of 2019	\$700,012

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$20,947,877 Proportionate Share: 0.0040206

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,350,728	\$13,288,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351,871	\$0
Net Difference Between Projected and Actual	0	628,106
Change of Assumptions	2,958	1,444,541
Changes in Proportion and Differences Between	1,077,329	19,732
Total	\$1,432,158	\$2,092,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,103,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	472,200
Total	\$2,575,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,329,389

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,646)
2021	(480,297)
2022	(124,509)
2023	(48,769)
2024	0
Thereafter	0
Total	(\$660,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,341,248	\$13,288,339	\$6,571,597

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of 2018	\$13,350,728
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,181
- Net Difference Between Projected and Actual Investment	(1,023,502)
- Change of Assumptions	670,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(133,263)
Pension Expense/Income	2,575,331
Contributions	(2,329,389)
Total Activity in FY 2019	(62,389)
Net Pension Liability as of 2019	\$13,288,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1011000
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$3,907,488 Proportionate Share: 0.0007500

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,472,370	\$2,478,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,638	\$0
Net Difference Between Projected and Actual	0	117,167
Change of Assumptions	552	269,464
Changes in Proportion and Differences Between	67,318	64,502
Total	\$133,508	\$451,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$392,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,689
Total	\$419,006

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,451

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$102,737)
2021	(187,484)
2022	(18,305)
2023	(9,099)
2024	0
Thereafter	0
Total	(\$317,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,980,982	\$2,478,798	\$1,225,861

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of 2018	\$2,472,370
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,473
- Net Difference Between Projected and Actual Investment	(190,389)
- Change of Assumptions	122,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,619
Pension Expense/Income	419,006
Contributions	(436,451)
Total Activity in FY 2019	6,428
Net Pension Liability as of 2019	\$2,478,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$4,055,269 Proportionate Share: 0.0007783

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,724,430	\$2,572,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,114	\$0
Net Difference Between Projected and Actual	0	121,588
Change of Assumptions	573	279,631
Changes in Proportion and Differences Between	2,179	154,691
Total	\$70,866	\$555,910

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$407,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(113,408)
Total	\$293,712

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,672

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$168,293)
2021	(249,020)
2022	(58,290)
2023	(9,441)
2024	0
Thereafter	0
Total	(\$485,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,131,198	\$2,572,331	\$1,272,117

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of 2018	\$2,724,430
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,670
- Net Difference Between Projected and Actual Investment	(202,275)
- Change of Assumptions	151,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,570
Pension Expense/Income	293,712
Contributions	(453,672)
Total Activity in FY 2019	(152,099)
Net Pension Liability as of 2019	\$2,572,331

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$10,088,830 Proportionate Share: 0.0019364

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,392,899	\$6,399,925

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,468	\$0
Net Difference Between Projected and Actual	0	302,508
Change of Assumptions	1,425	695,719
Changes in Proportion and Differences Between	221,428	103
Total	\$392,321	\$998,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,012,909
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	131,407
Total	\$1,144,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,129,950

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$156,189)
2021	(377,379)
2022	(48,954)
2023	(23,487)
2024	0
Thereafter	0
Total	(\$606,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,278,365	\$6,399,925	\$3,165,010

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of 2018	\$6,392,899
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,297
- Net Difference Between Projected and Actual Investment	(491,841)
- Change of Assumptions	316,944
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,260
Pension Expense/Income	1,144,316
Contributions	(1,129,950)
Total Activity in FY 2019	7,026
Net Pension Liability as of 2019	\$6,399,925

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1014000
 Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$1,639,153 Proportionate Share: 0.0003146

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,016,396	\$1,039,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,533	\$0
Net Difference Between Projected and Actual	0	49,147
Change of Assumptions	231	113,031
Changes in Proportion and Differences Between	44,879	14,235
Total	\$72,643	\$176,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,468
Total	\$186,032

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,927

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,475)
2021	(66,685)
2022	(2,794)
2023	(3,816)
2024	0
Thereafter	0
Total	(\$103,770)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,669,889	\$1,039,773	\$514,208

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of 2018	\$1,016,396
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,310
- Net Difference Between Projected and Actual Investment	(79,249)
- Change of Assumptions	47,974
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,237
Pension Expense/Income	186,032
Contributions	(181,927)
Total Activity in FY 2019	23,377
Net Pension Liability as of 2019	\$1,039,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$4,738,866 Proportionate Share: 0.0009096

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,135,133	\$3,006,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,605	\$0
Net Difference Between Projected and Actual	0	142,100
Change of Assumptions	669	326,805
Changes in Proportion and Differences Between	5,581	84,593
Total	\$85,855	\$553,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$475,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,881
Total	\$491,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,555

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$147,307)
2021	(252,299)
2022	(57,004)
2023	(11,033)
2024	0
Thereafter	0
Total	(\$467,643)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,828,135	\$3,006,286	\$1,486,724

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of 2018	\$3,135,133
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,818
- Net Difference Between Projected and Actual Investment	(234,950)
- Change of Assumptions	169,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,625)
Pension Expense/Income	491,682
Contributions	(525,555)
Total Activity in FY 2019	(128,847)
Net Pension Liability as of 2019	\$3,006,286

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$5,356,306 Proportionate Share: 0.0010281

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,479,593	\$3,397,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,976	\$0
Net Difference Between Projected and Actual	0	160,612
Change of Assumptions	756	369,381
Changes in Proportion and Differences Between	28,830	589
Total	\$119,562	\$530,582

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$537,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,511
Total	\$617,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$597,135

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$114,375)
2021	(236,338)
2022	(47,837)
2023	(12,470)
2024	0
Thereafter	0
Total	(\$411,020)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,457,130	\$3,397,936	\$1,680,411

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of 2018	\$3,479,593
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,708
- Net Difference Between Projected and Actual Investment	(263,664)
- Change of Assumptions	181,782
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,647)
Pension Expense/Income	617,299
Contributions	(597,135)
Total Activity in FY 2019	(81,657)
Net Pension Liability as of 2019	\$3,397,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$408,257 Proportionate Share: 0.0000784

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$268,367	\$259,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,861	\$0
Net Difference Between Projected and Actual	0	12,248
Change of Assumptions	58	28,168
Changes in Proportion and Differences Between	249	3,138
Total	\$7,168	\$43,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,788)
Total	\$39,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,725

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,259)
2021	(19,819)
2022	(4,356)
2023	(952)
2024	0
Thereafter	0
Total	(\$36,386)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$416,145	\$259,117	\$128,143

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of 2018	\$268,367
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,369
- Net Difference Between Projected and Actual Investment	(20,196)
- Change of Assumptions	14,341
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(261)
Pension Expense/Income	39,222
Contributions	(45,725)
Total Activity in FY 2019	(9,250)
Net Pension Liability as of 2019	\$259,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,192,841 Proportionate Share: 0.0004209

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,376,143	\$1,391,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,836	\$0
Net Difference Between Projected and Actual	0	65,754
Change of Assumptions	310	151,223
Changes in Proportion and Differences Between	48,302	43,264
Total	\$85,448	\$260,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,501
Total	\$248,669

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,302

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$56,679)
2021	(105,415)
2022	(7,594)
2023	(5,105)
2024	0
Thereafter	0
Total	(\$174,793)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,234,127	\$1,391,101	\$687,953

PERF Net Pension Liability - Unaudited
MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of 2018	\$1,376,143
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,933
- Net Difference Between Projected and Actual Investment	(106,510)
- Change of Assumptions	66,767
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,401
Pension Expense/Income	248,669
Contributions	(244,302)
Total Activity in FY 2019	14,958
Net Pension Liability as of 2019	\$1,391,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1020000
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,481,323 Proportionate Share: 0.0004763

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,565,698	\$1,574,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,684	\$0
Net Difference Between Projected and Actual	0	74,409
Change of Assumptions	350	171,127
Changes in Proportion and Differences Between	44,929	64,486
Total	\$86,963	\$310,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,525)
Total	\$225,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,609

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$77,836)
2021	(129,015)
2022	(10,430)
2023	(5,778)
2024	0
Thereafter	0
Total	(\$223,059)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,528,189	\$1,574,202	\$778,504

PERF Net Pension Liability - Unaudited
SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of 2018	\$1,565,698
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,315
- Net Difference Between Projected and Actual Investment	(120,779)
- Change of Assumptions	76,888
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,067
Pension Expense/Income	225,622
Contributions	(277,609)
Total Activity in FY 2019	8,504
Net Pension Liability as of 2019	\$1,574,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$4,593,080 Proportionate Share: 0.0008816

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,915,005	\$2,913,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,155	\$0
Net Difference Between Projected and Actual	0	137,725
Change of Assumptions	649	316,746
Changes in Proportion and Differences Between	77,195	644
Total	\$154,999	\$455,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$461,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,292
Total	\$488,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,679

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$83,752)
2021	(182,104)
2022	(23,567)
2023	(10,693)
2024	0
Thereafter	0
Total	(\$300,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,679,512	\$2,913,744	\$1,440,959

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of 2018	\$2,915,005
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,231
- Net Difference Between Projected and Actual Investment	(224,056)
- Change of Assumptions	145,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,794
Pension Expense/Income	488,447
Contributions	(513,679)
Total Activity in FY 2019	(1,261)
Net Pension Liability as of 2019	\$2,913,744

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$6,912,674 Proportionate Share: 0.0013268

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,220,829	\$4,385,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,117	\$0
Net Difference Between Projected and Actual	0	207,275
Change of Assumptions	976	476,699
Changes in Proportion and Differences Between	253,877	70
Total	\$370,970	\$684,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$694,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	103,299
Total	\$797,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$774,190

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$76,421)
2021	(226,654)
2022	6,095
2023	(16,094)
2024	0
Thereafter	0
Total	(\$313,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,042,622	\$4,385,159	\$2,168,630

PERF Net Pension Liability - Unaudited
JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of 2018	\$4,220,829
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,205
- Net Difference Between Projected and Actual Investment	(332,279)
- Change of Assumptions	191,934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	220,327
Pension Expense/Income	797,333
Contributions	(774,190)
Total Activity in FY 2019	164,330
Net Pension Liability as of 2019	\$4,385,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$246,753 Proportionate Share: 0.0000474

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$139,619	\$156,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,148	\$0
Net Difference Between Projected and Actual	0	7,405
Change of Assumptions	35	17,030
Changes in Proportion and Differences Between	23,402	366
Total	\$27,585	\$24,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,421
Total	\$36,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,674

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,078
2021	(2,716)
2022	2,997
2023	(575)
2024	0
Thereafter	0
Total	\$2,784

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$251,598	\$156,660	\$77,474

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of 2018	\$139,619
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,332
- Net Difference Between Projected and Actual Investment	(11,540)
- Change of Assumptions	5,090
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,618
Pension Expense/Income	36,215
Contributions	(27,674)
Total Activity in FY 2019	17,041
Net Pension Liability as of 2019	\$156,660

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$409,636 Proportionate Share: 0.0000786

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$258,855	\$259,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,879	\$0
Net Difference Between Projected and Actual	0	12,279
Change of Assumptions	58	28,240
Changes in Proportion and Differences Between	8,593	5,640
Total	\$15,530	\$46,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,558
Total	\$54,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,879

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,847)
2021	(19,003)
2022	(1,825)
2023	(954)
2024	0
Thereafter	0
Total	(\$30,629)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$417,207	\$259,778	\$128,470

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of 2018	\$258,855
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,512
- Net Difference Between Projected and Actual Investment	(19,945)
- Change of Assumptions	12,764
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,202)
Pension Expense/Income	54,673
Contributions	(45,879)
Total Activity in FY 2019	923
Net Pension Liability as of 2019	\$259,778

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$10,099,886 Proportionate Share: 0.0019385

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,692,519	\$6,406,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,652	\$0
Net Difference Between Projected and Actual	0	302,836
Change of Assumptions	1,426	696,474
Changes in Proportion and Differences Between	30,443	99,332
Total	\$201,521	\$1,098,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,014,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,960)
Total	\$950,047

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,117,466

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$268,197)
2021	(480,603)
2022	(124,807)
2023	(23,514)
2024	0
Thereafter	0
Total	(\$897,121)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,289,511	\$6,406,866	\$3,168,443

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of 2018	\$6,692,519
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,584
- Net Difference Between Projected and Actual Investment	(501,042)
- Change of Assumptions	363,584
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,360)
Pension Expense/Income	950,047
Contributions	(1,117,466)
Total Activity in FY 2019	(285,653)
Net Pension Liability as of 2019	\$6,406,866

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1025001
 Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$256,245 Proportionate Share: 0.0000492

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$170,532	\$162,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,306	\$0
Net Difference Between Projected and Actual	0	7,686
Change of Assumptions	36	17,677
Changes in Proportion and Differences Between	159	6,171
Total	\$4,501	\$31,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,289)
Total	\$18,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,699

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,169)
2021	(14,008)
2022	(3,260)
2023	(596)
2024	0
Thereafter	0
Total	(\$27,033)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$261,152	\$162,609	\$80,416

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of 2018	\$170,532
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,088
- Net Difference Between Projected and Actual Investment	(12,736)
- Change of Assumptions	9,334
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,643
Pension Expense/Income	18,447
Contributions	(28,699)
Total Activity in FY 2019	(7,923)
Net Pension Liability as of 2019	\$162,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$9,716,265 Proportionate Share: 0.0018649

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,741,436	\$6,163,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,210	\$0
Net Difference Between Projected and Actual	0	291,338
Change of Assumptions	1,372	670,030
Changes in Proportion and Differences Between	2,180	604,980
Total	\$166,762	\$1,566,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$975,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(237,648)
Total	\$737,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,081,169

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$491,466)
2021	(691,483)
2022	(194,017)
2023	(22,620)
2024	0
Thereafter	0
Total	(\$1,399,586)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,898,844	\$6,163,613	\$3,048,145

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of 2018	\$6,741,436
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,505
- Net Difference Between Projected and Actual Investment	(490,993)
- Change of Assumptions	397,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(216,737)
Pension Expense/Income	737,860
Contributions	(1,081,169)
Total Activity in FY 2019	(577,823)
Net Pension Liability as of 2019	\$6,163,613

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$2,207,686 Proportionate Share: 0.0004237

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,416,568	\$1,400,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,081	\$0
Net Difference Between Projected and Actual	0	66,191
Change of Assumptions	312	152,229
Changes in Proportion and Differences Between	36,932	160
Total	\$74,325	\$218,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,180
Total	\$234,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,261

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,141)
2021	(85,857)
2022	(15,118)
2023	(5,139)
2024	0
Thereafter	0
Total	(\$144,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,248,989	\$1,400,355	\$692,530

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of 2018	\$1,416,568
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,652
- Net Difference Between Projected and Actual Investment	(108,144)
- Change of Assumptions	72,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,569
Pension Expense/Income	234,813
Contributions	(247,261)
Total Activity in FY 2019	(16,213)
Net Pension Liability as of 2019	\$1,400,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1028000

Submission Unit Name: MIAMI COUNTY

Wages: \$5,317,117 Proportionate Share: 0.0010205

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,433,733	\$3,372,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,311	\$0
Net Difference Between Projected and Actual	0	159,425
Change of Assumptions	751	366,650
Changes in Proportion and Differences Between	75,958	54
Total	\$166,020	\$526,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$533,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,267
Total	\$584,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$595,519

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$93,906)
2021	(211,971)
2022	(41,854)
2023	(12,378)
2024	0
Thereafter	0
Total	(\$360,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,416,789	\$3,372,818	\$1,667,989

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of 2018	\$3,433,733
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,638
- Net Difference Between Projected and Actual Investment	(261,119)
- Change of Assumptions	177,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,248)
Pension Expense/Income	584,079
Contributions	(595,519)
Total Activity in FY 2019	(60,915)
Net Pension Liability as of 2019	\$3,372,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$417,231 Proportionate Share: 0.0000801

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$271,424	\$264,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,010	\$0
Net Difference Between Projected and Actual	0	12,513
Change of Assumptions	59	28,779
Changes in Proportion and Differences Between	813	5,376
Total	\$7,882	\$46,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,966)
Total	\$35,933

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,730

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,893)
2021	(21,161)
2022	(3,761)
2023	(971)
2024	0
Thereafter	0
Total	(\$38,786)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$425,169	\$264,736	\$130,922

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of 2018	\$271,424
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,479
- Net Difference Between Projected and Actual Investment	(20,552)
- Change of Assumptions	14,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,968
Pension Expense/Income	35,933
Contributions	(46,730)
Total Activity in FY 2019	(6,688)
Net Pension Liability as of 2019	\$264,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$947,346 Proportionate Share: 0.0001818

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$612,827	\$600,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,911	\$0
Net Difference Between Projected and Actual	0	28,401
Change of Assumptions	134	65,318
Changes in Proportion and Differences Between	5,142	5,083
Total	\$21,187	\$98,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,958
Total	\$101,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,103

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,454)
2021	(44,227)
2022	(7,730)
2023	(2,204)
2024	0
Thereafter	0
Total	(\$77,615)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$964,990	\$600,861	\$297,149

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of 2018	\$612,827
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,938
- Net Difference Between Projected and Actual Investment	(46,551)
- Change of Assumptions	31,754
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60)
Pension Expense/Income	101,056
Contributions	(106,103)
Total Activity in FY 2019	(11,966)
Net Pension Liability as of 2019	\$600,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$3,452,142 Proportionate Share: 0.0006626

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,112,962	\$2,189,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,989	\$0
Net Difference Between Projected and Actual	0	103,513
Change of Assumptions	488	238,062
Changes in Proportion and Differences Between	135,421	14,126
Total	\$193,898	\$355,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,933)
Total	\$342,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,695

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$42,029)
2021	(111,304)
2022	(433)
2023	(8,037)
2024	0
Thereafter	0
Total	(\$161,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,517,065	\$2,189,935	\$1,083,008

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of 2018	\$2,112,962
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,500
- Net Difference Between Projected and Actual Investment	(166,091)
- Change of Assumptions	96,657
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,936
Pension Expense/Income	342,666
Contributions	(376,695)
Total Activity in FY 2019	76,973
Net Pension Liability as of 2019	\$2,189,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$8,361,344 Proportionate Share: 0.0016048

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,256,928	\$5,303,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,447	\$0
Net Difference Between Projected and Actual	0	250,705
Change of Assumptions	1,181	576,580
Changes in Proportion and Differences Between	342,466	10
Total	\$484,094	\$827,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$839,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	170,282
Total	\$1,009,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936,470

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,809)
2021	(240,604)
2022	(30,323)
2023	(19,465)
2024	0
Thereafter	0
Total	(\$343,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,518,240	\$5,303,966	\$2,623,016

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of 2018	\$5,256,928
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,056
- Net Difference Between Projected and Actual Investment	(406,395)
- Change of Assumptions	256,149
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,963
Pension Expense/Income	1,009,735
Contributions	(936,470)
Total Activity in FY 2019	47,038
Net Pension Liability as of 2019	\$5,303,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$6,255,847 Proportionate Share: 0.0012007

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,277,899	\$3,968,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,082	\$0
Net Difference Between Projected and Actual	0	187,576
Change of Assumptions	883	431,393
Changes in Proportion and Differences Between	120,725	169,057
Total	\$226,690	\$788,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$628,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,219
Total	\$648,292

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$694,223

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$149,123)
2021	(287,855)
2022	(109,794)
2023	(14,564)
2024	0
Thereafter	0
Total	(\$561,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,373,287	\$3,968,390	\$1,962,522

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of 2018	\$4,277,899
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,427
- Net Difference Between Projected and Actual Investment	(314,271)
- Change of Assumptions	246,174
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(244,908)
Pension Expense/Income	648,292
Contributions	(694,223)
Total Activity in FY 2019	(309,509)
Net Pension Liability as of 2019	\$3,968,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1033001
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$244,279 Proportionate Share: 0.0000469

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$174,268	\$155,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,105	\$0
Net Difference Between Projected and Actual	0	7,327
Change of Assumptions	35	16,850
Changes in Proportion and Differences Between	7,858	12,754
Total	\$11,998	\$36,931

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,205)
Total	\$20,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,359

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,619)
2021	(11,730)
2022	(6,016)
2023	(568)
2024	0
Thereafter	0
Total	(\$24,933)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$248,944	\$155,007	\$76,657

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of 2018	\$174,268
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,838
- Net Difference Between Projected and Actual Investment	(12,488)
- Change of Assumptions	10,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,331)
Pension Expense/Income	20,328
Contributions	(27,359)
Total Activity in FY 2019	(19,261)
Net Pension Liability as of 2019	\$155,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$200,475 Proportionate Share: 0.0000385

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$128,408	\$127,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,369	\$0
Net Difference Between Projected and Actual	0	6,015
Change of Assumptions	28	13,832
Changes in Proportion and Differences Between	18,444	1,029
Total	\$21,841	\$20,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,740)
Total	\$17,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,454

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,295
2021	(562)
2022	(1,300)
2023	(468)
2024	0
Thereafter	0
Total	\$965

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$204,357	\$127,245	\$62,928

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of 2018	\$128,408
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,699
- Net Difference Between Projected and Actual Investment	(9,818)
- Change of Assumptions	6,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,503
Pension Expense/Income	17,399
Contributions	(22,454)
Total Activity in FY 2019	(1,163)
Net Pension Liability as of 2019	\$127,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1038000
 Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$2,041,866 Proportionate Share: 0.0003919

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,302,767	\$1,295,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,298	\$0
Net Difference Between Projected and Actual	0	61,223
Change of Assumptions	288	140,804
Changes in Proportion and Differences Between	25,077	55,665
Total	\$59,663	\$257,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,205)
Total	\$172,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,689

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$70,270)
2021	(110,878)
2022	(12,127)
2023	(4,754)
2024	0
Thereafter	0
Total	(\$198,029)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,080,196	\$1,295,254	\$640,553

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of 2018	\$1,302,767
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,349
- Net Difference Between Projected and Actual Investment	(99,806)
- Change of Assumptions	65,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,283
Pension Expense/Income	172,793
Contributions	(228,689)
Total Activity in FY 2019	(7,513)
Net Pension Liability as of 2019	\$1,295,254

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1039000
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$262,501 Proportionate Share: 0.0000504

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$152,188	\$166,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,411	\$0
Net Difference Between Projected and Actual	0	7,874
Change of Assumptions	37	18,108
Changes in Proportion and Differences Between	21,131	569
Total	\$25,579	\$26,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,040
Total	\$29,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,400

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,315
2021	(3,929)
2022	2,254
2023	(612)
2024	0
Thereafter	0
Total	(\$972)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$267,522	\$166,575	\$82,378

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of 2018	\$152,188
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,431
- Net Difference Between Projected and Actual Investment	(12,381)
- Change of Assumptions	6,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,331
Pension Expense/Income	29,404
Contributions	(29,400)
Total Activity in FY 2019	14,387
Net Pension Liability as of 2019	\$166,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$5,725,441 Proportionate Share: 0.0010989

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,761,209	\$3,631,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,172	\$0
Net Difference Between Projected and Actual	0	171,672
Change of Assumptions	809	394,818
Changes in Proportion and Differences Between	22,926	30,725
Total	\$119,907	\$597,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$574,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,696)
Total	\$548,126

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$636,089

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$141,225)
2021	(260,704)
2022	(62,049)
2023	(13,330)
2024	0
Thereafter	0
Total	(\$477,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,832,935	\$3,631,934	\$1,796,132

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of 2018	\$3,761,209
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,240
- Net Difference Between Projected and Actual Investment	(283,064)
- Change of Assumptions	200,944
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,432)
Pension Expense/Income	548,126
Contributions	(636,089)
Total Activity in FY 2019	(129,275)
Net Pension Liability as of 2019	\$3,631,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1041001
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$137,577 Proportionate Share: 0.0000264

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$121,275	\$87,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,310	\$0
Net Difference Between Projected and Actual	0	4,124
Change of Assumptions	19	9,485
Changes in Proportion and Differences Between	109	27,203
Total	\$2,438	\$40,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,810
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,074)
Total	\$2,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,409

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,071)
2021	(15,834)
2022	(9,148)
2023	(321)
2024	0
Thereafter	0
Total	(\$38,374)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$140,131	\$87,254	\$43,150

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of 2018	\$121,275
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	732
- Net Difference Between Projected and Actual Investment	(7,716)
- Change of Assumptions	9,717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,081)
Pension Expense/Income	2,736
Contributions	(15,409)
Total Activity in FY 2019	(34,021)
Net Pension Liability as of 2019	\$87,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$494,800 Proportionate Share: 0.0000950

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$317,963	\$313,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,314	\$0
Net Difference Between Projected and Actual	0	14,841
Change of Assumptions	70	34,132
Changes in Proportion and Differences Between	25,106	1,405
Total	\$33,490	\$50,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,137
Total	\$50,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,628

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$862)
2021	(11,215)
2022	(3,659)
2023	(1,152)
2024	0
Thereafter	0
Total	(\$16,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$504,258	\$313,981	\$155,276

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of 2018	\$317,963
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,178
- Net Difference Between Projected and Actual Investment	(24,258)
- Change of Assumptions	16,233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,663
Pension Expense/Income	50,830
Contributions	(54,628)
Total Activity in FY 2019	(3,982)
Net Pension Liability as of 2019	\$313,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1043000
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$573,888 Proportionate Share: 0.0001101

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$438,898	\$363,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,636	\$0
Net Difference Between Projected and Actual	0	17,200
Change of Assumptions	81	39,557
Changes in Proportion and Differences Between	383	64,931
Total	\$10,100	\$121,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,392)
Total	\$27,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,276

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,805)
2021	(49,928)
2022	(21,519)
2023	(1,336)
2024	0
Thereafter	0
Total	(\$111,588)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$584,408	\$363,888	\$179,956

PERF Net Pension Liability - Unaudited
SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of 2018	\$438,898
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,926
- Net Difference Between Projected and Actual Investment	(30,198)
- Change of Assumptions	29,949
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,611)
Pension Expense/Income	27,200
Contributions	(64,276)
Total Activity in FY 2019	(75,010)
Net Pension Liability as of 2019	\$363,888

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$10,082,006 Proportionate Share: 0.0019351

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,668,400	\$6,395,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,354	\$0
Net Difference Between Projected and Actual	0	302,305
Change of Assumptions	1,424	695,252
Changes in Proportion and Differences Between	12,594	186,907
Total	\$183,372	\$1,184,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,012,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,553)
Total	\$1,003,676

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,127,654

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$319,791)
2021	(539,024)
2022	(118,805)
2023	(23,472)
2024	0
Thereafter	0
Total	(\$1,001,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,271,464	\$6,395,629	\$3,162,885

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of 2018	\$6,668,400
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,599
- Net Difference Between Projected and Actual Investment	(499,797)
- Change of Assumptions	360,988
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,583)
Pension Expense/Income	1,003,676
Contributions	(1,127,654)
Total Activity in FY 2019	(272,771)
Net Pension Liability as of 2019	\$6,395,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$802,301 Proportionate Share: 0.0001540

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$502,423	\$508,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,478	\$0
Net Difference Between Projected and Actual	0	24,058
Change of Assumptions	113	55,330
Changes in Proportion and Differences Between	58,096	6,095
Total	\$71,687	\$85,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,086
Total	\$97,642

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,472

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$4,557
2021	(13,102)
2022	(3,382)
2023	(1,869)
2024	0
Thereafter	0
Total	(\$13,796)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$817,428	\$508,980	\$251,710

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of 2018	\$502,423
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,941
- Net Difference Between Projected and Actual Investment	(38,938)
- Change of Assumptions	24,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,127
Pension Expense/Income	97,642
Contributions	(85,472)
Total Activity in FY 2019	6,557
Net Pension Liability as of 2019	\$508,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1046000
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$3,204,228 Proportionate Share: 0.0006150

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,054,873	\$2,032,614

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,823	\$0
Net Difference Between Projected and Actual	0	96,077
Change of Assumptions	453	220,960
Changes in Proportion and Differences Between	96,866	915
Total	\$151,142	\$317,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,350
Total	\$359,050

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358,856

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,803)
2021	(103,912)
2022	(21,636)
2023	(7,459)
2024	0
Thereafter	0
Total	(\$166,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,264,405	\$2,032,614	\$1,005,206

PERF Net Pension Liability - Unaudited
GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of 2018	\$2,054,873
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,089
- Net Difference Between Projected and Actual Investment	(156,934)
- Change of Assumptions	104,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,857
Pension Expense/Income	359,050
Contributions	(358,856)
Total Activity in FY 2019	(22,259)
Net Pension Liability as of 2019	\$2,032,614

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,170,417 Proportionate Share: 0.0002246

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$861,830	\$742,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,656	\$0
Net Difference Between Projected and Actual	0	35,087
Change of Assumptions	165	80,695
Changes in Proportion and Differences Between	11,661	82,378
Total	\$31,482	\$198,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,486
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,100)
Total	\$88,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,082

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,796)
2021	(76,576)
2022	(35,582)
2023	(2,724)
2024	0
Thereafter	0
Total	(\$166,678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,192,171	\$742,317	\$367,105

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of 2018	\$861,830
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,444
- Net Difference Between Projected and Actual Investment	(60,611)
- Change of Assumptions	55,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,446)
Pension Expense/Income	88,386
Contributions	(131,082)
Total Activity in FY 2019	(119,513)
Net Pension Liability as of 2019	\$742,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$850,471 Proportionate Share: 0.0001632

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$503,442	\$539,386

	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	0	25,495
Change of Assumptions	120	58,635
Changes in Proportion and Differences Between	60,499	6
Total	\$74,902	\$84,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,946
Total	\$131,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,250

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$4,546
2021	(16,466)
2022	4,665
2023	(1,979)
2024	0
Thereafter	0
Total	(\$9,234)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$866,262	\$539,386	\$266,747

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of 2018	\$503,442
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,733
- Net Difference Between Projected and Actual Investment	(40,405)
- Change of Assumptions	21,121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,431
Pension Expense/Income	131,314
Contributions	(95,250)
Total Activity in FY 2019	35,944
Net Pension Liability as of 2019	\$539,386

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1049000
 Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$2,819,473 Proportionate Share: 0.0005412

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,773,597	\$1,788,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,364	\$0
Net Difference Between Projected and Actual	0	84,547
Change of Assumptions	398	194,445
Changes in Proportion and Differences Between	137,262	3,841
Total	\$185,024	\$282,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,385
Total	\$328,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$314,122

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,247)
2021	(71,207)
2022	(10,791)
2023	(6,564)
2024	0
Thereafter	0
Total	(\$97,809)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,872,677	\$1,788,700	\$884,581

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of 2018	\$1,773,597
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,290
- Net Difference Between Projected and Actual Investment	(137,074)
- Change of Assumptions	86,503
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,025
Pension Expense/Income	328,481
Contributions	(314,122)
Total Activity in FY 2019	15,103
Net Pension Liability as of 2019	\$1,788,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$431,048 Proportionate Share: 0.0000827

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$235,076	\$273,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,238	\$0
Net Difference Between Projected and Actual	0	12,920
Change of Assumptions	61	29,713
Changes in Proportion and Differences Between	38,341	8,705
Total	\$45,640	\$51,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,759
Total	\$53,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,351

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,536)
2021	(10,521)
2022	7,362
2023	(1,003)
2024	0
Thereafter	0
Total	(\$5,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$438,970	\$273,329	\$135,172

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of 2018	\$235,076
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,180
- Net Difference Between Projected and Actual Investment	(19,882)
- Change of Assumptions	7,533
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,755
Pension Expense/Income	53,018
Contributions	(48,351)
Total Activity in FY 2019	38,253
Net Pension Liability as of 2019	\$273,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1051000
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$11,500 Proportionate Share: 0.0000022

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,397	\$7,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193	\$0
Net Difference Between Projected and Actual	0	344
Change of Assumptions	2	790
Changes in Proportion and Differences Between	4,128	1
Total	\$4,323	\$1,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,569
Total	\$2,720

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,291
2021	1,016
2022	906
2023	(25)
2024	0
Thereafter	0
Total	\$3,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,678	\$7,271	\$3,596

PERF Net Pension Liability - Unaudited
GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of 2018	\$3,397
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149
- Net Difference Between Projected and Actual Investment	(445)
- Change of Assumptions	(251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,989
Pension Expense/Income	2,720
Contributions	(1,288)
Total Activity in FY 2019	3,874
Net Pension Liability as of 2019	\$7,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$9,246,795 Proportionate Share: 0.0017748

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,906,103	\$5,865,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,325	\$0
Net Difference Between Projected and Actual	0	277,263
Change of Assumptions	1,306	637,659
Changes in Proportion and Differences Between	223,606	11,520
Total	\$380,237	\$926,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$928,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,849
Total	\$1,005,227

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,021,973

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$132,357)
2021	(332,792)
2022	(59,527)
2023	(21,529)
2024	0
Thereafter	0
Total	(\$546,205)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,420,596	\$5,865,827	\$2,900,878

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of 2018	\$5,906,103
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,488
- Net Difference Between Projected and Actual Investment	(452,179)
- Change of Assumptions	297,883
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,278
Pension Expense/Income	1,005,227
Contributions	(1,021,973)
Total Activity in FY 2019	(40,276)
Net Pension Liability as of 2019	\$5,865,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$7,435,102 Proportionate Share: 0.0014271

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,472,550	\$4,716,656

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,895	\$0
Net Difference Between Projected and Actual	0	222,944
Change of Assumptions	1,050	512,735
Changes in Proportion and Differences Between	417,324	68
Total	\$543,269	\$735,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$746,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	267,673
Total	\$1,014,173

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$828,251

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,250)
2021	(185,222)
2022	22,303
2023	(17,309)
2024	0
Thereafter	0
Total	(\$192,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,575,012	\$4,716,656	\$2,332,569

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of 2018	\$4,472,550
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,708
- Net Difference Between Projected and Actual Investment	(355,403)
- Change of Assumptions	195,789
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,090
Pension Expense/Income	1,014,173
Contributions	(828,251)
Total Activity in FY 2019	244,106
Net Pension Liability as of 2019	\$4,716,656

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$3,571,952 Proportionate Share: 0.0006856

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,289,269	\$2,265,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,002	\$0
Net Difference Between Projected and Actual	0	107,106
Change of Assumptions	504	246,326
Changes in Proportion and Differences Between	33,439	13,771
Total	\$93,945	\$367,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$358,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,392
Total	\$365,022

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$393,915

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$81,705)
2021	(158,122)
2022	(25,116)
2023	(8,315)
2024	0
Thereafter	0
Total	(\$273,258)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,639,148	\$2,265,952	\$1,120,601

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of 2018	\$2,289,269
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,219
- Net Difference Between Projected and Actual Investment	(174,905)
- Change of Assumptions	116,298
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,964
Pension Expense/Income	365,022
Contributions	(393,915)
Total Activity in FY 2019	(23,317)
Net Pension Liability as of 2019	\$2,265,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$917,673 Proportionate Share: 0.0001761

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$601,277	\$582,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,412	\$0
Net Difference Between Projected and Actual	0	27,511
Change of Assumptions	130	63,270
Changes in Proportion and Differences Between	4,737	4,752
Total	\$20,279	\$95,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,582)
Total	\$70,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,780

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,077)
2021	(40,647)
2022	(9,394)
2023	(2,136)
2024	0
Thereafter	0
Total	(\$75,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$934,735	\$582,022	\$287,832

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of 2018	\$601,277
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,589
- Net Difference Between Projected and Actual Investment	(45,318)
- Change of Assumptions	31,970
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,750
Pension Expense/Income	70,534
Contributions	(102,780)
Total Activity in FY 2019	(19,255)
Net Pension Liability as of 2019	\$582,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$451,305 Proportionate Share: 0.0000866

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$341,403	\$286,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,579	\$0
Net Difference Between Projected and Actual	0	13,529
Change of Assumptions	64	31,114
Changes in Proportion and Differences Between	1,184	46,365
Total	\$8,827	\$91,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,690)
Total	\$37,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,547

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,440)
2021	(37,713)
2022	(15,977)
2023	(1,051)
2024	0
Thereafter	0
Total	(\$82,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$459,671	\$286,219	\$141,546

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of 2018	\$341,403
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,137
- Net Difference Between Projected and Actual Investment	(23,640)
- Change of Assumptions	22,954
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,697)
Pension Expense/Income	37,609
Contributions	(50,547)
Total Activity in FY 2019	(55,184)
Net Pension Liability as of 2019	\$286,219

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,228,867 Proportionate Share: 0.0006197

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,035,510	\$2,048,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,234	\$0
Net Difference Between Projected and Actual	0	96,811
Change of Assumptions	456	222,649
Changes in Proportion and Differences Between	81,098	1,434
Total	\$135,788	\$320,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,769
Total	\$351,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$361,617

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,908)
2021	(116,597)
2022	(13,083)
2023	(7,518)
2024	0
Thereafter	0
Total	(\$185,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,289,353	\$2,048,148	\$1,012,888

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of 2018	\$2,035,510
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,753
- Net Difference Between Projected and Actual Investment	(157,095)
- Change of Assumptions	99,786
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,884
Pension Expense/Income	351,927
Contributions	(361,617)
Total Activity in FY 2019	12,638
Net Pension Liability as of 2019	\$2,048,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$114,193 Proportionate Share: 0.0000219

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$72,357	\$72,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,917	\$0
Net Difference Between Projected and Actual	0	3,421
Change of Assumptions	16	7,868
Changes in Proportion and Differences Between	2,879	79
Total	\$4,812	\$11,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	57
Total	\$11,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,789

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,660)
2021	(4,065)
2022	(567)
2023	(264)
2024	0
Thereafter	0
Total	(\$6,556)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$116,245	\$72,381	\$35,795

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of 2018	\$72,357
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	976
- Net Difference Between Projected and Actual Investment	(5,564)
- Change of Assumptions	3,594
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,294
Pension Expense/Income	11,513
Contributions	(12,789)
Total Activity in FY 2019	24
Net Pension Liability as of 2019	\$72,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$3,634,741 Proportionate Share: 0.0006976

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,364,343	\$2,305,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,052	\$0
Net Difference Between Projected and Actual	0	108,980
Change of Assumptions	513	250,637
Changes in Proportion and Differences Between	15,991	3,154
Total	\$77,556	\$362,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,237)
Total	\$336,670

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,090

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$84,445)
2021	(159,452)
2022	(32,858)
2023	(8,460)
2024	0
Thereafter	0
Total	(\$285,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,702,844	\$2,305,612	\$1,140,214

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of 2018	\$2,364,343
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,292
- Net Difference Between Projected and Actual Investment	(179,003)
- Change of Assumptions	123,871
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,529
Pension Expense/Income	336,670
Contributions	(407,090)
Total Activity in FY 2019	(58,731)
Net Pension Liability as of 2019	\$2,305,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1060001
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$146,615 Proportionate Share: 0.0000281

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$107,686	\$92,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,459	\$0
Net Difference Between Projected and Actual	0	4,390
Change of Assumptions	21	10,096
Changes in Proportion and Differences Between	7,060	10,200
Total	\$9,540	\$24,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(888)
Total	\$13,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,421

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,550)
2021	(6,842)
2022	(4,412)
2023	(342)
2024	0
Thereafter	0
Total	(\$15,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$149,154	\$92,872	\$45,929

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of 2018	\$107,686
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,058
- Net Difference Between Projected and Actual Investment	(7,579)
- Change of Assumptions	6,959
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,642)
Pension Expense/Income	13,811
Contributions	(16,421)
Total Activity in FY 2019	(14,814)
Net Pension Liability as of 2019	\$92,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$1,891,258 Proportionate Share: 0.0003630

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,203,573	\$1,199,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,769	\$0
Net Difference Between Projected and Actual	0	56,709
Change of Assumptions	267	130,420
Changes in Proportion and Differences Between	32,697	2,870
Total	\$64,733	\$189,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,989)
Total	\$183,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,842

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,380)
2021	(74,585)
2022	(10,898)
2023	(4,403)
2024	0
Thereafter	0
Total	(\$125,266)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,926,795	\$1,199,738	\$593,317

PERF Net Pension Liability - Unaudited
EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of 2018	\$1,203,573
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,111
- Net Difference Between Projected and Actual Investment	(92,354)
- Change of Assumptions	60,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,129
Pension Expense/Income	183,892
Contributions	(209,842)
Total Activity in FY 2019	(3,835)
Net Pension Liability as of 2019	\$1,199,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$393,743 Proportionate Share: 0.0000756

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$262,252	\$249,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,616	\$0
Net Difference Between Projected and Actual	0	11,810
Change of Assumptions	56	27,162
Changes in Proportion and Differences Between	242	5,420
Total	\$6,914	\$44,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,793)
Total	\$33,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,098

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,726)
2021	(19,773)
2022	(5,062)
2023	(917)
2024	0
Thereafter	0
Total	(\$37,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$401,283	\$249,863	\$123,567

PERF Net Pension Liability - Unaudited

LOGOOTEER COMMUNITY SCHOOL CORPORATION - 1062000

Net Pension Liability as of 2018	\$262,252
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,204
- Net Difference Between Projected and Actual Investment	(19,577)
- Change of Assumptions	14,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48)
Pension Expense/Income	33,753
Contributions	(44,098)
Total Activity in FY 2019	(12,389)
Net Pension Liability as of 2019	\$249,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$2,257,351 Proportionate Share: 0.0004333

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,452,237	\$1,432,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,921	\$0
Net Difference Between Projected and Actual	0	67,691
Change of Assumptions	319	155,678
Changes in Proportion and Differences Between	26,323	7,522
Total	\$64,563	\$230,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$226,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,870)
Total	\$157,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,824

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,792)
2021	(92,924)
2022	(16,357)
2023	(5,255)
2024	0
Thereafter	0
Total	(\$166,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,299,946	\$1,432,084	\$708,221

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of 2018	\$1,452,237
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,028
- Net Difference Between Projected and Actual Investment	(110,701)
- Change of Assumptions	74,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,202
Pension Expense/Income	157,784
Contributions	(252,824)
Total Activity in FY 2019	(20,153)
Net Pension Liability as of 2019	\$1,432,084

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1066000
 Submission Unit Name: TOWN OF LYNN

Wages: \$229,958 Proportionate Share: 0.0000441

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$153,207	\$145,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,859	\$0
Net Difference Between Projected and Actual	0	6,889
Change of Assumptions	32	15,844
Changes in Proportion and Differences Between	5,726	5,867
Total	\$9,617	\$28,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24
Total	\$23,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,731

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,234)
2021	(10,209)
2022	(3,005)
2023	(535)
2024	0
Thereafter	0
Total	(\$18,983)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$234,082	\$145,753	\$72,081

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of 2018	\$153,207
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,865
- Net Difference Between Projected and Actual Investment	(11,426)
- Change of Assumptions	8,422
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,676)
Pension Expense/Income	23,092
Contributions	(25,731)
Total Activity in FY 2019	(7,454)
Net Pension Liability as of 2019	\$145,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$332 Proportionate Share: 0.000001

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,851	\$331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9	\$0
Net Difference Between Projected and Actual	0	16
Change of Assumptions	0	36
Changes in Proportion and Differences Between	0	7,979
Total	\$9	\$8,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,576)
Total	(\$2,524)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,802)
2021	(2,814)
2022	(2,404)
2023	(2)
2024	0
Thereafter	0
Total	(\$8,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$531	\$331	\$163

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of 2018	\$9,851
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(119)
- Net Difference Between Projected and Actual Investment	(308)
- Change of Assumptions	1,523
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,192)
Pension Expense/Income	(2,524)
Contributions	100
Total Activity in FY 2019	(9,520)
Net Pension Liability as of 2019	\$331

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1069000
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,646,215 Proportionate Share: 0.0003160

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$982,765	\$1,044,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,655	\$0
Net Difference Between Projected and Actual	0	49,366
Change of Assumptions	233	113,534
Changes in Proportion and Differences Between	80,086	1,908
Total	\$107,974	\$164,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,329
Total	\$170,625

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,367

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,272)
2021	(46,768)
2022	7,038
2023	(3,832)
2024	0
Thereafter	0
Total	(\$56,834)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,677,320	\$1,044,400	\$516,496

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of 2018	\$982,765
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,869
- Net Difference Between Projected and Actual Investment	(78,472)
- Change of Assumptions	42,155
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,825
Pension Expense/Income	170,625
Contributions	(184,367)
Total Activity in FY 2019	61,635
Net Pension Liability as of 2019	\$1,044,400

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$8,131,469 Proportionate Share: 0.0015607

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,212,766	\$5,158,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,588	\$0
Net Difference Between Projected and Actual	0	243,816
Change of Assumptions	1,148	560,736
Changes in Proportion and Differences Between	73,565	84,666
Total	\$211,301	\$889,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$816,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,555)
Total	\$783,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$876,396

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$213,116)
2021	(383,801)
2022	(62,068)
2023	(18,932)
2024	0
Thereafter	0
Total	(\$677,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,284,158	\$5,158,213	\$2,550,935

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of 2018	\$5,212,766
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,771
- Net Difference Between Projected and Actual Investment	(398,198)
- Change of Assumptions	264,974
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,466
Pension Expense/Income	783,830
Contributions	(876,396)
Total Activity in FY 2019	(54,553)
Net Pension Liability as of 2019	\$5,158,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$802,272 Proportionate Share: 0.0001540

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$509,557	\$508,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,478	\$0
Net Difference Between Projected and Actual	0	24,058
Change of Assumptions	113	55,330
Changes in Proportion and Differences Between	12,047	6,242
Total	\$25,638	\$85,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,333
Total	\$85,889

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,854

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,271)
2021	(35,674)
2022	(4,178)
2023	(1,869)
2024	0
Thereafter	0
Total	(\$59,992)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$817,428	\$508,980	\$251,710

PERF Net Pension Liability - Unaudited
CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of 2018	\$509,557
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,849
- Net Difference Between Projected and Actual Investment	(39,149)
- Change of Assumptions	25,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,303
Pension Expense/Income	85,889
Contributions	(89,854)
Total Activity in FY 2019	(577)
Net Pension Liability as of 2019	\$508,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$3,915,719 Proportionate Share: 0.0007516

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,536,234	\$2,484,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,778	\$0
Net Difference Between Projected and Actual	0	117,416
Change of Assumptions	553	270,038
Changes in Proportion and Differences Between	27,843	152,021
Total	\$94,174	\$539,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$393,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,550
Total	\$444,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$433,979

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$155,494)
2021	(247,027)
2022	(33,665)
2023	(9,115)
2024	0
Thereafter	0
Total	(\$445,301)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,989,475	\$2,484,086	\$1,228,476

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of 2018	\$2,536,234
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,782
- Net Difference Between Projected and Actual Investment	(192,529)
- Change of Assumptions	131,700
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,825)
Pension Expense/Income	444,703
Contributions	(433,979)
Total Activity in FY 2019	(52,148)
Net Pension Liability as of 2019	\$2,484,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$2,989,704 Proportionate Share: 0.0005738

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,952,282	\$1,896,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,217	\$0
Net Difference Between Projected and Actual	0	89,640
Change of Assumptions	422	206,158
Changes in Proportion and Differences Between	2,915	28,347
Total	\$53,554	\$324,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,148
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,596
Total	\$313,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$330,090

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$83,961)
2021	(149,713)
2022	(29,956)
2023	(6,961)
2024	0
Thereafter	0
Total	(\$270,591)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,045,717	\$1,896,446	\$937,866

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of 2018	\$1,952,282
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,818
- Net Difference Between Projected and Actual Investment	(147,459)
- Change of Assumptions	103,079
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,928)
Pension Expense/Income	313,744
Contributions	(330,090)
Total Activity in FY 2019	(55,836)
Net Pension Liability as of 2019	\$1,896,446

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$25,378,904 Proportionate Share: 0.0048711

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,115,243	\$16,099,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$426,304	\$0
Net Difference Between Projected and Actual	0	760,973
Change of Assumptions	3,584	1,750,112
Changes in Proportion and Differences Between	596,172	16,350
Total	\$1,026,060	\$2,527,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,548,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	148,636
Total	\$2,696,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,842,441

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$384,460)
2021	(926,329)
2022	(131,502)
2023	(59,084)
2024	0
Thereafter	0
Total	(\$1,501,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,855,681	\$16,099,296	\$7,961,724

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of 2018	\$16,115,243
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216,648
- Net Difference Between Projected and Actual Investment	(1,238,243)
- Change of Assumptions	802,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	348,833
Pension Expense/Income	2,696,653
Contributions	(2,842,441)
Total Activity in FY 2019	(15,947)
Net Pension Liability as of 2019	\$16,099,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1076000
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,235,286 Proportionate Share: 0.0002371

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$905,992	\$783,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,750	\$0
Net Difference Between Projected and Actual	0	37,040
Change of Assumptions	174	85,186
Changes in Proportion and Differences Between	502	93,623
Total	\$21,426	\$215,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,158)
Total	\$89,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,282

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$64,478)
2021	(90,431)
2022	(36,639)
2023	(2,875)
2024	0
Thereafter	0
Total	(\$194,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,258,521	\$783,631	\$387,536

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of 2018	\$905,992
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,963
- Net Difference Between Projected and Actual Investment	(63,872)
- Change of Assumptions	58,299
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,335)
Pension Expense/Income	89,866
Contributions	(138,282)
Total Activity in FY 2019	(122,361)
Net Pension Liability as of 2019	\$783,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$4,882,388 Proportionate Share: 0.0009371

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,943,200	\$3,097,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,012	\$0
Net Difference Between Projected and Actual	0	146,396
Change of Assumptions	689	336,686
Changes in Proportion and Differences Between	252,033	46
Total	\$334,734	\$483,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$490,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	150,263
Total	\$640,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$546,828

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,783)
2021	(130,976)
2022	13,732
2023	(11,367)
2024	0
Thereafter	0
Total	(\$148,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,974,104	\$3,097,175	\$1,531,673

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of 2018	\$2,943,200
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,722
- Net Difference Between Projected and Actual Investment	(233,562)
- Change of Assumptions	129,563
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,631
Pension Expense/Income	640,449
Contributions	(546,828)
Total Activity in FY 2019	153,975
Net Pension Liability as of 2019	\$3,097,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1077001
 Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$41,530 Proportionate Share: 0.000080

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$27,516	\$26,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$700	\$0
Net Difference Between Projected and Actual	0	1,250
Change of Assumptions	6	2,874
Changes in Proportion and Differences Between	25	11,494
Total	\$731	\$15,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,066)
Total	(\$2,881)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,651

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,973)
2021	(7,336)
2022	(481)
2023	(97)
2024	0
Thereafter	0
Total	(\$14,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,464	\$26,441	\$13,076

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of 2018	\$27,516
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	342
- Net Difference Between Projected and Actual Investment	(2,065)
- Change of Assumptions	1,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,696
Pension Expense/Income	(2,881)
Contributions	(4,651)
Total Activity in FY 2019	(1,075)
Net Pension Liability as of 2019	\$26,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$597,244 Proportionate Share: 0.0001146

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$446,032	\$378,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,029	\$0
Net Difference Between Projected and Actual	0	17,903
Change of Assumptions	84	41,174
Changes in Proportion and Differences Between	0	71,262
Total	\$10,113	\$130,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,794)
Total	\$14,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,260

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,330)
2021	(54,648)
2022	(19,857)
2023	(1,391)
2024	0
Thereafter	0
Total	(\$120,226)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$608,294	\$378,760	\$187,312

PERF Net Pension Liability - Unaudited
NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of 2018	\$446,032
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,226
- Net Difference Between Projected and Actual Investment	(31,113)
- Change of Assumptions	29,464
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,741)
Pension Expense/Income	14,152
Contributions	(66,260)
Total Activity in FY 2019	(67,272)
Net Pension Liability as of 2019	\$378,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$174,029 Proportionate Share: 0.0000334

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$108,026	\$110,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,923	\$0
Net Difference Between Projected and Actual	0	5,218
Change of Assumptions	25	12,000
Changes in Proportion and Differences Between	4,609	7,131
Total	\$7,557	\$24,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,913)
Total	\$10,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,491

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,583)
2021	(9,517)
2022	(286)
2023	(406)
2024	0
Thereafter	0
Total	(\$16,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$177,286	\$110,389	\$54,592

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of 2018	\$108,026
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,517
- Net Difference Between Projected and Actual Investment	(8,417)
- Change of Assumptions	5,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,083
Pension Expense/Income	10,558
Contributions	(19,491)
Total Activity in FY 2019	2,363
Net Pension Liability as of 2019	\$110,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1080000
 Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$866,014 Proportionate Share: 0.0001662

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$443,654	\$549,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,545	\$0
Net Difference Between Projected and Actual	0	25,964
Change of Assumptions	122	59,713
Changes in Proportion and Differences Between	100,696	9,592
Total	\$115,363	\$95,269

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,402
Total	\$112,339

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,990

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$9,310
2021	(9,108)
2022	21,909
2023	(2,017)
2024	0
Thereafter	0
Total	\$20,094

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$882,186	\$549,302	\$271,651

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of 2018	\$443,654
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,773
- Net Difference Between Projected and Actual Investment	(39,103)
- Change of Assumptions	10,587
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,042
Pension Expense/Income	112,339
Contributions	(96,990)
Total Activity in FY 2019	105,648
Net Pension Liability as of 2019	\$549,302

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1081000
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,012,986 Proportionate Share: 0.0003864

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,335,718	\$1,277,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,817	\$0
Net Difference Between Projected and Actual	0	60,364
Change of Assumptions	284	138,828
Changes in Proportion and Differences Between	1,243	23,693
Total	\$35,344	\$222,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,300)
Total	\$157,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,444

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$59,369)
2021	(98,784)
2022	(24,700)
2023	(4,688)
2024	0
Thereafter	0
Total	(\$187,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,051,002	\$1,277,077	\$631,564

PERF Net Pension Liability - Unaudited
PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of 2018	\$1,335,718
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,439
- Net Difference Between Projected and Actual Investment	(99,923)
- Change of Assumptions	72,742
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,724
Pension Expense/Income	157,821
Contributions	(225,444)
Total Activity in FY 2019	(58,641)
Net Pension Liability as of 2019	\$1,277,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,422,213 Proportionate Share: 0.0002730

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$915,504	\$902,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,892	\$0
Net Difference Between Projected and Actual	0	42,649
Change of Assumptions	201	98,085
Changes in Proportion and Differences Between	10,871	929
Total	\$34,964	\$141,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,054
Total	\$144,857

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,288

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,440)
2021	(61,510)
2022	(10,437)
2023	(3,312)
2024	0
Thereafter	0
Total	(\$106,699)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,449,077	\$902,282	\$446,213

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of 2018	\$915,504
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,981
- Net Difference Between Projected and Actual Investment	(69,763)
- Change of Assumptions	46,932
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,059
Pension Expense/Income	144,857
Contributions	(159,288)
Total Activity in FY 2019	(13,222)
Net Pension Liability as of 2019	\$902,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1083000
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$992,875 Proportionate Share: 0.0001906

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$585,651	\$629,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,681	\$0
Net Difference Between Projected and Actual	0	29,776
Change of Assumptions	140	68,480
Changes in Proportion and Differences Between	64,771	8
Total	\$81,592	\$98,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,701
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,686
Total	\$141,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,198

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,455
2021	(21,828)
2022	6,013
2023	(2,312)
2024	0
Thereafter	0
Total	(\$16,672)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,011,700	\$629,945	\$311,532

PERF Net Pension Liability - Unaudited
LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of 2018	\$585,651
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,062
- Net Difference Between Projected and Actual Investment	(47,121)
- Change of Assumptions	24,299
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,865
Pension Expense/Income	141,387
Contributions	(111,198)
Total Activity in FY 2019	44,294
Net Pension Liability as of 2019	\$629,945

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$7,964,454 Proportionate Share: 0.0015287

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,888,348	\$5,052,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,787	\$0
Net Difference Between Projected and Actual	0	238,817
Change of Assumptions	1,125	549,239
Changes in Proportion and Differences Between	251,862	52,374
Total	\$386,774	\$840,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$799,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,410
Total	\$829,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$881,394

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$134,449)
2021	(299,053)
2022	(1,612)
2023	(18,542)
2024	0
Thereafter	0
Total	(\$453,656)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,114,303	\$5,052,451	\$2,498,632

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of 2018	\$4,888,348
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,191
- Net Difference Between Projected and Actual Investment	(383,591)
- Change of Assumptions	225,131
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	304,710
Pension Expense/Income	829,056
Contributions	(881,394)
Total Activity in FY 2019	164,103
Net Pension Liability as of 2019	\$5,052,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1085000
 Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$2,904,674 Proportionate Share: 0.0005575

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,679,839	\$1,842,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,791	\$0
Net Difference Between Projected and Actual	0	87,094
Change of Assumptions	410	200,301
Changes in Proportion and Differences Between	179,134	8,484
Total	\$228,335	\$295,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,785
Total	\$350,407

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,979

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,977)
2021	(74,578)
2022	25,772
2023	(6,761)
2024	0
Thereafter	0
Total	(\$67,544)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,959,197	\$1,842,573	\$911,224

PERF Net Pension Liability - Unaudited
LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of 2018	\$1,679,839
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,937
- Net Difference Between Projected and Actual Investment	(136,844)
- Change of Assumptions	65,828
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181,385
Pension Expense/Income	350,407
Contributions	(324,979)
Total Activity in FY 2019	162,734
Net Pension Liability as of 2019	\$1,842,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$5,542,249 Proportionate Share: 0.0010638

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,467,024	\$3,515,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,100	\$0
Net Difference Between Projected and Actual	0	166,189
Change of Assumptions	783	382,207
Changes in Proportion and Differences Between	179,365	622
Total	\$273,248	\$549,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$556,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	129,907
Total	\$686,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$616,885

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,022)
2021	(186,282)
2022	(16,563)
2023	(12,903)
2024	0
Thereafter	0
Total	(\$275,770)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,646,625	\$3,515,927	\$1,738,762

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of 2018	\$3,467,024
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,995
- Net Difference Between Projected and Actual Investment	(268,869)
- Change of Assumptions	166,995
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,298
Pension Expense/Income	686,369
Contributions	(616,885)
Total Activity in FY 2019	48,903
Net Pension Liability as of 2019	\$3,515,927

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$760,596 Proportionate Share: 0.0001460

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$506,160	\$482,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,777	\$0
Net Difference Between Projected and Actual	0	22,808
Change of Assumptions	107	52,456
Changes in Proportion and Differences Between	632	15,949
Total	\$13,516	\$91,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,138)
Total	\$72,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,187

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,026)
2021	(41,202)
2022	(9,697)
2023	(1,772)
2024	0
Thereafter	0
Total	(\$77,697)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$774,964	\$482,539	\$238,634

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of 2018	\$506,160
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,192
- Net Difference Between Projected and Actual Investment	(37,798)
- Change of Assumptions	27,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,777)
Pension Expense/Income	72,233
Contributions	(85,187)
Total Activity in FY 2019	(23,621)
Net Pension Liability as of 2019	\$482,539

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$1,954,678 Proportionate Share: 0.0003752

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,316,355	\$1,240,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,836	\$0
Net Difference Between Projected and Actual	0	58,614
Change of Assumptions	276	134,804
Changes in Proportion and Differences Between	34,848	34,557
Total	\$67,960	\$227,975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,719
Total	\$214,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,924

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$41,003)
2021	(85,670)
2022	(28,790)
2023	(4,552)
2024	0
Thereafter	0
Total	(\$160,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,991,553	\$1,240,060	\$613,258

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of 2018	\$1,316,355
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,711
- Net Difference Between Projected and Actual Investment	(97,599)
- Change of Assumptions	73,695
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,160)
Pension Expense/Income	214,982
Contributions	(218,924)
Total Activity in FY 2019	(76,295)
Net Pension Liability as of 2019	\$1,240,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$491,565 Proportionate Share: 0.0000943

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$303,356	\$311,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,253	\$0
Net Difference Between Projected and Actual	0	14,732
Change of Assumptions	69	33,881
Changes in Proportion and Differences Between	14,039	8,663
Total	\$22,361	\$57,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,964)
Total	\$42,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,575

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,429)
2021	(20,945)
2022	(1,395)
2023	(1,146)
2024	0
Thereafter	0
Total	(\$34,915)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$500,542	\$311,668	\$154,132

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of 2018	\$303,356
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,307
- Net Difference Between Projected and Actual Investment	(23,716)
- Change of Assumptions	14,173
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,760
Pension Expense/Income	42,363
Contributions	(50,575)
Total Activity in FY 2019	8,312
Net Pension Liability as of 2019	\$311,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$1,571,749 Proportionate Share: 0.0003017

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$955,249	\$997,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,404	\$0
Net Difference Between Projected and Actual	0	47,132
Change of Assumptions	222	108,396
Changes in Proportion and Differences Between	81,002	7,642
Total	\$107,628	\$163,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,762
Total	\$162,578

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,458

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,039)
2021	(43,784)
2022	3,939
2023	(3,658)
2024	0
Thereafter	0
Total	(\$55,542)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,601,416	\$997,138	\$493,123

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of 2018	\$955,249
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,976
- Net Difference Between Projected and Actual Investment	(75,423)
- Change of Assumptions	42,929
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,287
Pension Expense/Income	162,578
Contributions	(182,458)
Total Activity in FY 2019	41,889
Net Pension Liability as of 2019	\$997,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1091000
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$3,733,274 Proportionate Share: 0.0007165

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,388,802	\$2,368,078

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,706	\$0
Net Difference Between Projected and Actual	0	111,933
Change of Assumptions	527	257,428
Changes in Proportion and Differences Between	68,858	37
Total	\$132,091	\$369,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,588
Total	\$439,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$418,114

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,314)
2021	(144,394)
2022	(23,907)
2023	(8,692)
2024	0
Thereafter	0
Total	(\$237,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,803,165	\$2,368,078	\$1,171,106

PERF Net Pension Liability - Unaudited
SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of 2018	\$2,388,802
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,628
- Net Difference Between Projected and Actual Investment	(182,680)
- Change of Assumptions	120,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,902)
Pension Expense/Income	439,381
Contributions	(418,114)
Total Activity in FY 2019	(20,724)
Net Pension Liability as of 2019	\$2,368,078

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$8,708,558 Proportionate Share: 0.0016715

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,696,165	\$5,524,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,285	\$0
Net Difference Between Projected and Actual	0	261,125
Change of Assumptions	1,230	600,545
Changes in Proportion and Differences Between	3,134	36,492
Total	\$150,649	\$898,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$874,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,024)
Total	\$828,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$974,306

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$228,907)
2021	(411,643)
2022	(86,688)
2023	(20,275)
2024	0
Thereafter	0
Total	(\$747,513)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,872,282	\$5,524,414	\$2,732,036

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of 2018	\$5,696,165
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,179
- Net Difference Between Projected and Actual Investment	(429,823)
- Change of Assumptions	301,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,168
Pension Expense/Income	828,319
Contributions	(974,306)
Total Activity in FY 2019	(171,751)
Net Pension Liability as of 2019	\$5,524,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$6,712,240 Proportionate Share: 0.0012883

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,341,424	\$4,257,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,748	\$0
Net Difference Between Projected and Actual	0	201,261
Change of Assumptions	948	462,867
Changes in Proportion and Differences Between	28,921	96,586
Total	\$142,617	\$760,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$673,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(60,976)
Total	\$612,919

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$745,596

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$203,393)
2021	(343,214)
2022	(55,862)
2023	(15,628)
2024	0
Thereafter	0
Total	(\$618,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,838,265	\$4,257,914	\$2,105,703

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of 2018	\$4,341,424
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,267
- Net Difference Between Projected and Actual Investment	(329,837)
- Change of Assumptions	224,813
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,924
Pension Expense/Income	612,919
Contributions	(745,596)
Total Activity in FY 2019	(83,510)
Net Pension Liability as of 2019	\$4,257,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1094000
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$765,557 Proportionate Share: 0.0001469

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$519,069	\$485,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,856	\$0
Net Difference Between Projected and Actual	0	22,949
Change of Assumptions	108	52,779
Changes in Proportion and Differences Between	509	20,907
Total	\$13,473	\$96,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,830)
Total	\$66,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,742

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,673)
2021	(42,523)
2022	(12,182)
2023	(1,784)
2024	0
Thereafter	0
Total	(\$83,162)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$779,742	\$485,514	\$240,105

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of 2018	\$519,069
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,103
- Net Difference Between Projected and Actual Investment	(38,322)
- Change of Assumptions	29,436
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,042)
Pension Expense/Income	66,012
Contributions	(85,742)
Total Activity in FY 2019	(33,555)
Net Pension Liability as of 2019	\$485,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$17,488,435 Proportionate Share: 0.0033566

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,257,129	\$11,093,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293,759	\$0
Net Difference Between Projected and Actual	0	524,375
Change of Assumptions	2,470	1,205,975
Changes in Proportion and Differences Between	141,416	4,713
Total	\$437,645	\$1,735,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,755,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,091
Total	\$1,784,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,950,338

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$377,821)
2021	(748,538)
2022	(130,345)
2023	(40,714)
2024	0
Thereafter	0
Total	(\$1,297,418)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,816,752	\$11,093,777	\$5,486,301

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of 2018	\$11,257,129
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,306
- Net Difference Between Projected and Actual Investment	(857,767)
- Change of Assumptions	577,163
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,393
Pension Expense/Income	1,784,891
Contributions	(1,950,338)
Total Activity in FY 2019	(163,352)
Net Pension Liability as of 2019	\$11,093,777

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$11,927,327 Proportionate Share: 0.0022893

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,892,695	\$7,566,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,352	\$0
Net Difference Between Projected and Actual	0	357,639
Change of Assumptions	1,684	822,511
Changes in Proportion and Differences Between	118,975	102,353
Total	\$321,011	\$1,282,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,197,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,898
Total	\$1,249,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,320,751

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$263,550)
2021	(525,733)
2022	(144,438)
2023	(27,771)
2024	0
Thereafter	0
Total	(\$961,492)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,151,549	\$7,566,282	\$3,741,819

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of 2018	\$7,892,695
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,670
- Net Difference Between Projected and Actual Investment	(591,390)
- Change of Assumptions	427,650
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(188,997)
Pension Expense/Income	1,249,405
Contributions	(1,320,751)
Total Activity in FY 2019	(326,413)
Net Pension Liability as of 2019	\$7,566,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,108,281 Proportionate Share: 0.0002127

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$714,059	\$702,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,615	\$0
Net Difference Between Projected and Actual	0	33,228
Change of Assumptions	157	76,420
Changes in Proportion and Differences Between	8,325	40,039
Total	\$27,097	\$149,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,066)
Total	\$98,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,122

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,403)
2021	(67,291)
2022	(8,318)
2023	(2,578)
2024	0
Thereafter	0
Total	(\$122,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,129,006	\$702,987	\$347,654

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of 2018	\$714,059
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,326
- Net Difference Between Projected and Actual Investment	(54,376)
- Change of Assumptions	36,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,217
Pension Expense/Income	98,195
Contributions	(124,122)
Total Activity in FY 2019	(11,072)
Net Pension Liability as of 2019	\$702,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,312,971 Proportionate Share: 0.0002520

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$878,816	\$832,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,054	\$0
Net Difference Between Projected and Actual	0	39,368
Change of Assumptions	185	90,540
Changes in Proportion and Differences Between	3,309	114,135
Total	\$25,548	\$244,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,463)
Total	\$101,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,053

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$85,080)
2021	(112,343)
2022	(18,016)
2023	(3,056)
2024	0
Thereafter	0
Total	(\$218,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,337,610	\$832,876	\$411,889

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of 2018	\$878,816
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,621
- Net Difference Between Projected and Actual Investment	(65,395)
- Change of Assumptions	48,657
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,875
Pension Expense/Income	101,355
Contributions	(147,053)
Total Activity in FY 2019	(45,940)
Net Pension Liability as of 2019	\$832,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$719,532 Proportionate Share: 0.0001381

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$489,854	\$456,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,086	\$0
Net Difference Between Projected and Actual	0	21,574
Change of Assumptions	102	49,617
Changes in Proportion and Differences Between	454	18,376
Total	\$12,642	\$89,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,628)
Total	\$55,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,585

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,493)
2021	(38,835)
2022	(11,922)
2023	(1,675)
2024	0
Thereafter	0
Total	(\$76,925)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$733,031	\$456,429	\$225,722

PERF Net Pension Liability - Unaudited
NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of 2018	\$489,854
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,713
- Net Difference Between Projected and Actual Investment	(36,082)
- Change of Assumptions	27,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,053)
Pension Expense/Income	55,611
Contributions	(80,585)
Total Activity in FY 2019	(33,425)
Net Pension Liability as of 2019	\$456,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1105000
 Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$1,353,019 Proportionate Share: 0.0002597

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$966,799	\$858,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,728	\$0
Net Difference Between Projected and Actual	0	40,571
Change of Assumptions	191	93,306
Changes in Proportion and Differences Between	21,496	69,931
Total	\$44,415	\$203,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,822
Total	\$143,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,533

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,234)
2021	(77,247)
2022	(33,762)
2023	(3,150)
2024	0
Thereafter	0
Total	(\$159,393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,378,481	\$858,325	\$424,475

PERF Net Pension Liability - Unaudited
WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of 2018	\$966,799
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,150
- Net Difference Between Projected and Actual Investment	(69,204)
- Change of Assumptions	59,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,370)
Pension Expense/Income	143,668
Contributions	(151,533)
Total Activity in FY 2019	(108,474)
Net Pension Liability as of 2019	\$858,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$6,072,140 Proportionate Share: 0.0011655

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,961,634	\$3,852,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,001	\$0
Net Difference Between Projected and Actual	0	182,077
Change of Assumptions	858	418,746
Changes in Proportion and Differences Between	177,263	97,925
Total	\$280,122	\$698,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$609,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	143,140
Total	\$752,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$671,894

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$100,829)
2021	(244,079)
2022	(59,583)
2023	(14,135)
2024	0
Thereafter	0
Total	(\$418,626)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,186,446	\$3,852,052	\$1,904,988

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of 2018	\$3,961,634
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,461
- Net Difference Between Projected and Actual Investment	(299,405)
- Change of Assumptions	208,768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150,312)
Pension Expense/Income	752,800
Contributions	(671,894)
Total Activity in FY 2019	(109,582)
Net Pension Liability as of 2019	\$3,852,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1107001
 Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$311,639 Proportionate Share: 0.0000598

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$200,426	\$197,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,234	\$0
Net Difference Between Projected and Actual	0	9,342
Change of Assumptions	44	21,485
Changes in Proportion and Differences Between	2,818	106
Total	\$8,096	\$30,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47
Total	\$31,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,904

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,640)
2021	(13,216)
2022	(2,256)
2023	(725)
2024	0
Thereafter	0
Total	(\$22,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,417	\$197,643	\$97,742

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of 2018	\$200,426
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,627
- Net Difference Between Projected and Actual Investment	(15,278)
- Change of Assumptions	10,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,182
Pension Expense/Income	31,328
Contributions	(34,904)
Total Activity in FY 2019	(2,783)
Net Pension Liability as of 2019	\$197,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$5,807,793 Proportionate Share: 0.0011147

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,475,857	\$3,684,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,555	\$0
Net Difference Between Projected and Actual	0	174,141
Change of Assumptions	820	400,495
Changes in Proportion and Differences Between	320,728	3,015
Total	\$419,103	\$577,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$583,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99,426
Total	\$682,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$649,613

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,936)
2021	(145,486)
2022	22,396
2023	(13,522)
2024	0
Thereafter	0
Total	(\$158,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,916,801	\$3,684,155	\$1,821,957

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of 2018	\$3,475,857
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,335
- Net Difference Between Projected and Actual Investment	(277,082)
- Change of Assumptions	150,141
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	250,004
Pension Expense/Income	682,513
Contributions	(649,613)
Total Activity in FY 2019	208,298
Net Pension Liability as of 2019	\$3,684,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,344,328 Proportionate Share: 0.0002580

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$743,953	\$852,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,579	\$0
Net Difference Between Projected and Actual	0	40,305
Change of Assumptions	190	92,695
Changes in Proportion and Differences Between	118,596	2,335
Total	\$141,365	\$135,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,738
Total	\$154,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,565

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$7,814
2021	(18,932)
2022	20,278
2023	(3,130)
2024	0
Thereafter	0
Total	\$6,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,369,458	\$852,706	\$421,696

PERF Net Pension Liability - Unaudited
MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of 2018	\$743,953
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,901
- Net Difference Between Projected and Actual Investment	(62,338)
- Change of Assumptions	25,175
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,885
Pension Expense/Income	154,695
Contributions	(150,565)
Total Activity in FY 2019	108,753
Net Pension Liability as of 2019	\$852,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$1,883,796 Proportionate Share: 0.0003616

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,238,563	\$1,195,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,646	\$0
Net Difference Between Projected and Actual	0	56,490
Change of Assumptions	266	129,917
Changes in Proportion and Differences Between	2,825	67,828
Total	\$34,737	\$254,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,035)
Total	\$173,114

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,978

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$77,495)
2021	(117,342)
2022	(20,275)
2023	(4,386)
2024	0
Thereafter	0
Total	(\$219,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,919,364	\$1,195,111	\$591,029

PERF Net Pension Liability - Unaudited
UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of 2018	\$1,238,563
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,533
- Net Difference Between Projected and Actual Investment	(93,171)
- Change of Assumptions	66,266
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,784
Pension Expense/Income	173,114
Contributions	(210,978)
Total Activity in FY 2019	(43,452)
Net Pension Liability as of 2019	\$1,195,111

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1110000
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$4,447,051 Proportionate Share: 0.0008535

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,538,362	\$2,820,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,696	\$0
Net Difference Between Projected and Actual	0	133,335
Change of Assumptions	628	306,650
Changes in Proportion and Differences Between	11,298	607,623
Total	\$86,622	\$1,047,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$446,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(108,433)
Total	\$338,023

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,880

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$319,240)
2021	(423,330)
2022	(208,064)
2023	(10,352)
2024	0
Thereafter	0
Total	(\$960,986)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,530,357	\$2,820,872	\$1,395,030

PERF Net Pension Liability - Unaudited

WEST CLARK COMMUNITY SCHOOLS - 1110000

Net Pension Liability as of 2018	\$3,538,362
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,663
- Net Difference Between Projected and Actual Investment	(238,127)
- Change of Assumptions	253,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(634,850)
Pension Expense/Income	338,023
Contributions	(464,880)
Total Activity in FY 2019	(717,490)
Net Pension Liability as of 2019	\$2,820,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,472,980 Proportionate Share: 0.000666

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,097,336	\$2,203,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,339	\$0
Net Difference Between Projected and Actual	0	104,138
Change of Assumptions	490	239,499
Changes in Proportion and Differences Between	166,076	11,773
Total	\$224,905	\$355,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72,379
Total	\$421,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,261

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,063)
2021	(102,370)
2022	6,014
2023	(8,086)
2024	0
Thereafter	0
Total	(\$130,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,538,297	\$2,203,155	\$1,089,545

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of 2018	\$2,097,336
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,053
- Net Difference Between Projected and Actual Investment	(166,253)
- Change of Assumptions	92,750
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,460
Pension Expense/Income	421,070
Contributions	(376,261)
Total Activity in FY 2019	105,819
Net Pension Liability as of 2019	\$2,203,155

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1112000
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$633,776 Proportionate Share: 0.0001216

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$394,057	\$401,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,642	\$0
Net Difference Between Projected and Actual	0	18,997
Change of Assumptions	89	43,689
Changes in Proportion and Differences Between	16,136	7,161
Total	\$26,867	\$69,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,010)
Total	\$51,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,983

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,039)
2021	(26,237)
2022	(1,229)
2023	(1,475)
2024	0
Thereafter	0
Total	(\$42,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$645,450	\$401,896	\$198,753

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of 2018	\$394,057
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,516
- Net Difference Between Projected and Actual Investment	(30,667)
- Change of Assumptions	18,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,643
Pension Expense/Income	51,598
Contributions	(70,983)
Total Activity in FY 2019	7,839
Net Pension Liability as of 2019	\$401,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$8,023,281 Proportionate Share: 0.0015400

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,226,014	\$5,089,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,776	\$0
Net Difference Between Projected and Actual	0	240,582
Change of Assumptions	1,133	553,299
Changes in Proportion and Differences Between	168,558	14,780
Total	\$304,467	\$808,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$805,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,611)
Total	\$768,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$895,815

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$123,920)
2021	(286,789)
2022	(74,806)
2023	(18,679)
2024	0
Thereafter	0
Total	(\$504,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,174,283	\$5,089,798	\$2,517,102

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of 2018	\$5,226,014
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,787
- Net Difference Between Projected and Actual Investment	(395,356)
- Change of Assumptions	274,492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,730
Pension Expense/Income	768,946
Contributions	(895,815)
Total Activity in FY 2019	(136,216)
Net Pension Liability as of 2019	\$5,089,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1114000

Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,144,490 Proportionate Share: 0.0002197

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$713,719	\$726,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,227	\$0
Net Difference Between Projected and Actual	0	34,322
Change of Assumptions	162	78,935
Changes in Proportion and Differences Between	40,018	13
Total	\$59,407	\$113,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,923
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,458
Total	\$148,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,176

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,983)
2021	(37,541)
2022	(2,674)
2023	(2,665)
2024	0
Thereafter	0
Total	(\$53,863)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,166,162	\$726,122	\$359,096

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of 2018	\$713,719
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,942
- Net Difference Between Projected and Actual Investment	(55,460)
- Change of Assumptions	34,125
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,591
Pension Expense/Income	148,381
Contributions	(128,176)
Total Activity in FY 2019	12,403
Net Pension Liability as of 2019	\$726,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$2,981,660 Proportionate Share: 0.0005723

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,156,354	\$1,891,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,086	\$0
Net Difference Between Projected and Actual	0	89,406
Change of Assumptions	421	205,619
Changes in Proportion and Differences Between	681,912	20
Total	\$732,419	\$295,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	282,007
Total	\$581,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,201

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$173,020
2021	103,960
2022	167,336
2023	(6,942)
2024	0
Thereafter	0
Total	\$437,374

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,037,755	\$1,891,488	\$935,414

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of 2018	\$1,156,354
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,042
- Net Difference Between Projected and Actual Investment	(123,653)
- Change of Assumptions	(22,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	596,859
Pension Expense/Income	581,371
Contributions	(332,201)
Total Activity in FY 2019	735,134
Net Pension Liability as of 2019	\$1,891,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$16,338,105 Proportionate Share: 0.0031359

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,333,812	\$10,364,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$274,444	\$0
Net Difference Between Projected and Actual	0	489,897
Change of Assumptions	2,307	1,126,681
Changes in Proportion and Differences Between	440,034	2,060
Total	\$716,785	\$1,618,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,640,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	174,860
Total	\$1,815,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,829,867

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$217,741)
2021	(571,552)
2022	(74,522)
2023	(38,038)
2024	0
Thereafter	0
Total	(\$901,853)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,645,282	\$10,364,349	\$5,125,571

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of 2018	\$10,333,812
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140,003
- Net Difference Between Projected and Actual Investment	(795,944)
- Change of Assumptions	510,242
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190,889
Pension Expense/Income	1,815,214
Contributions	(1,829,867)
Total Activity in FY 2019	30,537
Net Pension Liability as of 2019	\$10,364,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1116001
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$3,337,046 Proportionate Share: 0.0006405

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,074,576	\$2,116,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,055	\$0
Net Difference Between Projected and Actual	0	100,060
Change of Assumptions	471	230,122
Changes in Proportion and Differences Between	113,614	34
Total	\$170,140	\$330,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$335,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,169
Total	\$398,207

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,749

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,967)
2021	(110,088)
2022	(6,252)
2023	(7,769)
2024	0
Thereafter	0
Total	(\$160,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,399,759	\$2,116,893	\$1,046,885

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of 2018	\$2,074,576
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,066
- Net Difference Between Projected and Actual Investment	(161,501)
- Change of Assumptions	98,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,786
Pension Expense/Income	398,207
Contributions	(373,749)
Total Activity in FY 2019	42,317
Net Pension Liability as of 2019	\$2,116,893

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1116002
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$8,173,666 Proportionate Share: 0.0015688

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,210,048	\$5,184,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,297	\$0
Net Difference Between Projected and Actual	0	245,081
Change of Assumptions	1,154	563,646
Changes in Proportion and Differences Between	159,253	20,611
Total	\$297,704	\$829,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$820,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,207
Total	\$832,829

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$898,788

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$144,467)
2021	(317,119)
2022	(51,019)
2023	(19,029)
2024	0
Thereafter	0
Total	(\$531,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,327,153	\$5,184,984	\$2,564,175

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of 2018	\$5,210,048
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,516
- Net Difference Between Projected and Actual Investment	(399,382)
- Change of Assumptions	261,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,120
Pension Expense/Income	832,829
Contributions	(898,788)
Total Activity in FY 2019	(25,064)
Net Pension Liability as of 2019	\$5,184,984

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1117000
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,488,308 Proportionate Share: 0.0002857

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$961,704	\$944,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,004	\$0
Net Difference Between Projected and Actual	0	44,633
Change of Assumptions	210	102,648
Changes in Proportion and Differences Between	21,361	1,540
Total	\$46,575	\$148,821

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,564)
Total	\$142,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,683

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,073)
2021	(58,884)
2022	(11,825)
2023	(3,464)
2024	0
Thereafter	0
Total	(\$102,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,516,489	\$944,257	\$466,971

PERF Net Pension Liability - Unaudited
SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of 2018	\$961,704
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,493
- Net Difference Between Projected and Actual Investment	(73,115)
- Change of Assumptions	49,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,290
Pension Expense/Income	142,882
Contributions	(166,683)
Total Activity in FY 2019	(17,447)
Net Pension Liability as of 2019	\$944,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,412,722 Proportionate Share: 0.0002712

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$946,757	\$896,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,735	\$0
Net Difference Between Projected and Actual	0	42,367
Change of Assumptions	200	97,438
Changes in Proportion and Differences Between	1,535	53,842
Total	\$25,470	\$193,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,240)
Total	\$122,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,219

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$57,721)
2021	(87,525)
2022	(19,643)
2023	(3,288)
2024	0
Thereafter	0
Total	(\$168,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,439,523	\$896,333	\$443,271

PERF Net Pension Liability - Unaudited
TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of 2018	\$946,757
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,418
- Net Difference Between Projected and Actual Investment	(70,406)
- Change of Assumptions	52,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,360)
Pension Expense/Income	122,622
Contributions	(158,219)
Total Activity in FY 2019	(50,424)
Net Pension Liability as of 2019	\$896,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$450,719 Proportionate Share: 0.0000865

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$326,116	\$285,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,570	\$0
Net Difference Between Projected and Actual	0	13,513
Change of Assumptions	64	31,078
Changes in Proportion and Differences Between	502	110,509
Total	\$8,136	\$155,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,398)
Total	(\$17,151)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,479

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$63,834)
2021	(69,820)
2022	(12,261)
2023	(1,049)
2024	0
Thereafter	0
Total	(\$146,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$459,140	\$285,888	\$141,383

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of 2018	\$326,116
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,327
- Net Difference Between Projected and Actual Investment	(23,171)
- Change of Assumptions	20,572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,674
Pension Expense/Income	(17,151)
Contributions	(50,479)
Total Activity in FY 2019	(40,228)
Net Pension Liability as of 2019	\$285,888

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$417,254 Proportionate Share: 0.0000801

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$278,897	\$264,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,010	\$0
Net Difference Between Projected and Actual	0	12,513
Change of Assumptions	59	28,779
Changes in Proportion and Differences Between	270	14,978
Total	\$7,339	\$56,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,279)
Total	\$31,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,732

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,946)
2021	(25,395)
2022	(5,619)
2023	(971)
2024	0
Thereafter	0
Total	(\$48,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$425,169	\$264,736	\$130,922

PERF Net Pension Liability - Unaudited
SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of 2018	\$278,897
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,382
- Net Difference Between Projected and Actual Investment	(20,773)
- Change of Assumptions	15,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,945
Pension Expense/Income	31,620
Contributions	(46,732)
Total Activity in FY 2019	(14,161)
Net Pension Liability as of 2019	\$264,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1121000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,261,060 Proportionate Share: 0.0002420

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$774,866	\$799,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,179	\$0
Net Difference Between Projected and Actual	0	37,806
Change of Assumptions	178	86,947
Changes in Proportion and Differences Between	39,820	7,807
Total	\$61,177	\$132,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(453)
Total	\$126,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,234

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,303)
2021	(47,016)
2022	(127)
2023	(2,937)
2024	0
Thereafter	0
Total	(\$71,383)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,284,530	\$799,825	\$395,545

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of 2018	\$774,866
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,098
- Net Difference Between Projected and Actual Investment	(60,754)
- Change of Assumptions	35,800
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,915
Pension Expense/Income	126,134
Contributions	(141,234)
Total Activity in FY 2019	24,959
Net Pension Liability as of 2019	\$799,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,783,297 Proportionate Share: 0.0003423

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,149,560	\$1,131,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,957	\$0
Net Difference Between Projected and Actual	0	53,475
Change of Assumptions	252	122,983
Changes in Proportion and Differences Between	11,289	9,578
Total	\$41,498	\$186,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,326
Total	\$183,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,931

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,050)
2021	(82,217)
2022	(14,118)
2023	(4,153)
2024	0
Thereafter	0
Total	(\$144,538)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,816,920	\$1,131,323	\$559,483

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of 2018	\$1,149,560
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,001
- Net Difference Between Projected and Actual Investment	(87,520)
- Change of Assumptions	59,108
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,726
Pension Expense/Income	183,379
Contributions	(196,931)
Total Activity in FY 2019	(18,237)
Net Pension Liability as of 2019	\$1,131,323

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$537,817 Proportionate Share: 0.0001032

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$345,480	\$341,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,032	\$0
Net Difference Between Projected and Actual	0	16,122
Change of Assumptions	76	37,078
Changes in Proportion and Differences Between	4,561	44,900
Total	\$13,669	\$98,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,299)
Total	\$15,684

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,233

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,562)
2021	(43,827)
2022	(3,791)
2023	(1,251)
2024	0
Thereafter	0
Total	(\$84,431)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$547,783	\$341,083	\$168,679

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of 2018	\$345,480
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,538
- Net Difference Between Projected and Actual Investment	(26,354)
- Change of Assumptions	17,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,321
Pension Expense/Income	15,684
Contributions	(60,233)
Total Activity in FY 2019	(4,397)
Net Pension Liability as of 2019	\$341,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$9,067,202 Proportionate Share: 0.0017403

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,781,431	\$5,751,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,306	\$0
Net Difference Between Projected and Actual	0	271,873
Change of Assumptions	1,280	625,263
Changes in Proportion and Differences Between	118,690	59,046
Total	\$272,276	\$956,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$910,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,418
Total	\$971,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,015,528

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$206,425)
2021	(403,446)
2022	(52,927)
2023	(21,108)
2024	0
Thereafter	0
Total	(\$683,906)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,237,470	\$5,751,802	\$2,844,488

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of 2018	\$5,781,431
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,091
- Net Difference Between Projected and Actual Investment	(443,096)
- Change of Assumptions	290,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,623
Pension Expense/Income	971,749
Contributions	(1,015,528)
Total Activity in FY 2019	(29,629)
Net Pension Liability as of 2019	\$5,751,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$9,975,178 Proportionate Share: 0.0019146

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,283,854	\$6,327,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,560	\$0
Net Difference Between Projected and Actual	0	299,103
Change of Assumptions	1,409	687,887
Changes in Proportion and Differences Between	279,659	6,265
Total	\$448,628	\$993,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,001,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	138,269
Total	\$1,139,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,109,054

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$130,824)
2021	(349,571)
2022	(41,008)
2023	(23,224)
2024	0
Thereafter	0
Total	(\$544,627)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,162,651	\$6,327,875	\$3,129,379

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of 2018	\$6,283,854
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,808
- Net Difference Between Projected and Actual Investment	(485,206)
- Change of Assumptions	307,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,187
Pension Expense/Income	1,139,775
Contributions	(1,109,054)
Total Activity in FY 2019	44,021
Net Pension Liability as of 2019	\$6,327,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$1,625,946 Proportionate Share: 0.0003121

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,185,908	\$1,031,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,314	\$0
Net Difference Between Projected and Actual	0	48,757
Change of Assumptions	230	112,133
Changes in Proportion and Differences Between	1,028	148,111
Total	\$28,572	\$309,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(103,343)
Total	\$59,913

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,106

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$100,823)
2021	(129,272)
2022	(46,548)
2023	(3,786)
2024	0
Thereafter	0
Total	(\$280,429)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,656,619	\$1,031,510	\$510,122

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of 2018	\$1,185,908
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,886
- Net Difference Between Projected and Actual Investment	(83,879)
- Change of Assumptions	75,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,898)
Pension Expense/Income	59,913
Contributions	(182,106)
Total Activity in FY 2019	(154,398)
Net Pension Liability as of 2019	\$1,031,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$435,896 Proportionate Share: 0.0000837

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$301,318	\$276,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,325	\$0
Net Difference Between Projected and Actual	0	13,076
Change of Assumptions	62	30,072
Changes in Proportion and Differences Between	303	38,662
Total	\$7,690	\$81,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,094)
Total	\$22,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,821

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,150)
2021	(36,625)
2022	(8,329)
2023	(1,016)
2024	0
Thereafter	0
Total	(\$74,120)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$444,278	\$276,634	\$136,806

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of 2018	\$301,318
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,405
- Net Difference Between Projected and Actual Investment	(22,000)
- Change of Assumptions	17,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,390
Pension Expense/Income	22,689
Contributions	(48,821)
Total Activity in FY 2019	(24,684)
Net Pension Liability as of 2019	\$276,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1128000
 Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$1,490,561 Proportionate Share: 0.0002861

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$957,967	\$945,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,039	\$0
Net Difference Between Projected and Actual	0	44,695
Change of Assumptions	211	102,791
Changes in Proportion and Differences Between	31,601	534
Total	\$56,851	\$148,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,880
Total	\$158,536

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,943

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,525)
2021	(54,603)
2022	(10,572)
2023	(3,469)
2024	0
Thereafter	0
Total	(\$91,169)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,518,612	\$945,579	\$467,625

PERF Net Pension Liability - Unaudited

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of 2018	\$957,967
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,576
- Net Difference Between Projected and Actual Investment	(73,066)
- Change of Assumptions	48,953
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,556
Pension Expense/Income	158,536
Contributions	(166,943)
Total Activity in FY 2019	(12,388)
Net Pension Liability as of 2019	\$945,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1129000
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$740,037 Proportionate Share: 0.0001420

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$489,175	\$469,319

	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	0	22,184
Change of Assumptions	104	51,018
Changes in Proportion and Differences Between	461	24,415
Total	\$12,992	\$97,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(83,037)
Total	(\$8,758)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,879

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,990)
2021	(41,261)
2022	(8,650)
2023	(1,724)
2024	0
Thereafter	0
Total	(\$84,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$753,733	\$469,319	\$232,096

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of 2018	\$489,175
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,063
- Net Difference Between Projected and Actual Investment	(36,671)
- Change of Assumptions	26,465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,924
Pension Expense/Income	(8,758)
Contributions	(82,879)
Total Activity in FY 2019	(19,856)
Net Pension Liability as of 2019	\$469,319

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$3,494,586 Proportionate Share: 0.0006707

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,282,475	\$2,216,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,698	\$0
Net Difference Between Projected and Actual	0	104,778
Change of Assumptions	493	240,972
Changes in Proportion and Differences Between	16,471	8,038
Total	\$75,662	\$353,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,379)
Total	\$315,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$391,376

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$82,705)
2021	(153,378)
2022	(33,907)
2023	(8,136)
2024	0
Thereafter	0
Total	(\$278,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,560,059	\$2,216,706	\$1,096,247

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of 2018	\$2,282,475
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,004
- Net Difference Between Projected and Actual Investment	(172,376)
- Change of Assumptions	120,566
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,956
Pension Expense/Income	315,457
Contributions	(391,376)
Total Activity in FY 2019	(65,769)
Net Pension Liability as of 2019	\$2,216,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1131000
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,488,631 Proportionate Share: 0.0002857

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$756,182	\$944,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,004	\$0
Net Difference Between Projected and Actual	0	44,633
Change of Assumptions	210	102,648
Changes in Proportion and Differences Between	208,278	1,342
Total	\$233,492	\$148,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,654
Total	\$242,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,012

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$42,094
2021	7,577
2022	38,663
2023	(3,465)
2024	0
Thereafter	0
Total	\$84,869

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,516,489	\$944,257	\$466,971

PERF Net Pension Liability - Unaudited
SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of 2018	\$756,182
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,167
- Net Difference Between Projected and Actual Investment	(67,028)
- Change of Assumptions	17,176
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,672
Pension Expense/Income	242,100
Contributions	(164,012)
Total Activity in FY 2019	188,075
Net Pension Liability as of 2019	\$944,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1132000
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$2,028,899 Proportionate Share: 0.0003894

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,330,283	\$1,286,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,079	\$0
Net Difference Between Projected and Actual	0	60,833
Change of Assumptions	287	139,906
Changes in Proportion and Differences Between	0	17,944
Total	\$34,366	\$218,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,488)
Total	\$176,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,858

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$58,086)
2021	(99,133)
2022	(22,375)
2023	(4,723)
2024	0
Thereafter	0
Total	(\$184,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,066,926	\$1,286,992	\$636,467

PERF Net Pension Liability - Unaudited
NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of 2018	\$1,330,283
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,772
- Net Difference Between Projected and Actual Investment	(100,231)
- Change of Assumptions	70,807
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,016
Pension Expense/Income	176,203
Contributions	(220,858)
Total Activity in FY 2019	(43,291)
Net Pension Liability as of 2019	\$1,286,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1133000
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$777,661 Proportionate Share: 0.0001493

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$491,213	\$493,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,066	\$0
Net Difference Between Projected and Actual	0	23,324
Change of Assumptions	110	53,641
Changes in Proportion and Differences Between	18,054	792
Total	\$31,230	\$77,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,034)
Total	\$77,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,105

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,592)
2021	(28,766)
2022	(3,359)
2023	(1,810)
2024	0
Thereafter	0
Total	(\$46,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$792,481	\$493,446	\$244,028

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of 2018	\$491,213
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,676
- Net Difference Between Projected and Actual Investment	(37,872)
- Change of Assumptions	24,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,301
Pension Expense/Income	77,063
Contributions	(87,105)
Total Activity in FY 2019	2,233
Net Pension Liability as of 2019	\$493,446

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1134000

Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,000,898 Proportionate Share: 0.0003840

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,295,633	\$1,269,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,606	\$0
Net Difference Between Projected and Actual	0	59,989
Change of Assumptions	283	137,965
Changes in Proportion and Differences Between	9,724	24,078
Total	\$43,613	\$222,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,263)
Total	\$198,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,092

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$57,005)
2021	(100,123)
2022	(16,635)
2023	(4,656)
2024	0
Thereafter	0
Total	(\$178,419)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,038,263	\$1,269,144	\$627,641

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of 2018	\$1,295,633
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,750
- Net Difference Between Projected and Actual Investment	(98,361)
- Change of Assumptions	67,263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,348
Pension Expense/Income	198,603
Contributions	(224,092)
Total Activity in FY 2019	(26,489)
Net Pension Liability as of 2019	\$1,269,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$4,249,522 Proportionate Share: 0.0008156

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,880,015	\$2,695,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,379	\$0
Net Difference Between Projected and Actual	0	127,415
Change of Assumptions	600	293,033
Changes in Proportion and Differences Between	0	240,502
Total	\$71,979	\$660,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$426,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(144,139)
Total	\$282,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$471,801

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$214,307)
2021	(296,665)
2022	(68,105)
2023	(9,894)
2024	0
Thereafter	0
Total	(\$588,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,329,185	\$2,695,610	\$1,333,083

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of 2018	\$2,880,015
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,911
- Net Difference Between Projected and Actual Investment	(212,710)
- Change of Assumptions	163,131
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,572
Pension Expense/Income	282,492
Contributions	(471,801)
Total Activity in FY 2019	(184,405)
Net Pension Liability as of 2019	\$2,695,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1136000

Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$3,205,568 Proportionate Share: 0.0006153

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,057,160	\$2,033,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,849	\$0
Net Difference Between Projected and Actual	0	96,123
Change of Assumptions	453	221,068
Changes in Proportion and Differences Between	950,376	51,591
Total	\$1,004,678	\$368,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	344,505
Total	\$666,361

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,487

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$253,150
2021	179,573
2022	210,635
2023	(7,462)
2024	0
Thereafter	0
Total	\$635,896

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,265,998	\$2,033,606	\$1,005,697

PERF Net Pension Liability - Unaudited
EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of 2018	\$1,057,160
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,095
- Net Difference Between Projected and Actual Investment	(127,432)
- Change of Assumptions	(53,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	738,301
Pension Expense/Income	666,361
Contributions	(287,487)
Total Activity in FY 2019	976,446
Net Pension Liability as of 2019	\$2,033,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$53,414 Proportionate Share: 0.0000103

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$35,329	\$34,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$901	\$0
Net Difference Between Projected and Actual	0	1,609
Change of Assumptions	8	3,701
Changes in Proportion and Differences Between	16	891
Total	\$925	\$6,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(894)
Total	\$4,494

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,982

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,737)
2021	(2,817)
2022	(596)
2023	(126)
2024	0
Thereafter	0
Total	(\$5,276)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,672	\$34,042	\$16,835

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of 2018	\$35,329
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	441
- Net Difference Between Projected and Actual Investment	(2,655)
- Change of Assumptions	1,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	519
Pension Expense/Income	4,494
Contributions	(5,982)
Total Activity in FY 2019	(1,287)
Net Pension Liability as of 2019	\$34,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$14,575,686 Proportionate Share: 0.0027976

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,166,247	\$9,246,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,837	\$0
Net Difference Between Projected and Actual	0	437,047
Change of Assumptions	2,058	1,005,135
Changes in Proportion and Differences Between	391,008	67,755
Total	\$637,903	\$1,509,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,463,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,681
Total	\$1,496,074

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,556,862

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$231,250)
2021	(536,634)
2022	(70,215)
2023	(33,935)
2024	0
Thereafter	0
Total	(\$872,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,849,593	\$9,246,246	\$4,572,626

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of 2018	\$9,166,247
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,586
- Net Difference Between Projected and Actual Investment	(708,515)
- Change of Assumptions	446,852
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	276,864
Pension Expense/Income	1,496,074
Contributions	(1,556,862)
Total Activity in FY 2019	79,999
Net Pension Liability as of 2019	\$9,246,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1138001
 Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$578,403 Proportionate Share: 0.0001110

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$372,996	\$366,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,714	\$0
Net Difference Between Projected and Actual	0	17,341
Change of Assumptions	82	39,881
Changes in Proportion and Differences Between	3,733	2,906
Total	\$13,529	\$60,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,175)
Total	\$50,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,782

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,585)
2021	(26,237)
2022	(4,429)
2023	(1,348)
2024	0
Thereafter	0
Total	(\$46,599)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$589,185	\$366,862	\$181,427

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of 2018	\$372,996
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,861
- Net Difference Between Projected and Actual Investment	(28,388)
- Change of Assumptions	19,202
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,085
Pension Expense/Income	50,888
Contributions	(64,782)
Total Activity in FY 2019	(6,134)
Net Pension Liability as of 2019	\$366,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1139000

Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(1,380)
Total	(\$1,380)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, ADAMS COUNTY - 1139000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	1,380
Pension Expense/Income	(1,380)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1142000
 Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$7,222 Proportionate Share: 0.000014

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,756	\$4,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123	\$0
Net Difference Between Projected and Actual	0	219
Change of Assumptions	1	503
Changes in Proportion and Differences Between	11	14
Total	\$135	\$736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	93
Total	\$825

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$175)
2021	(339)
2022	(71)
2023	(16)
2024	0
Thereafter	0
Total	(\$601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,431	\$4,627	\$2,288

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of 2018	\$4,756
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	(360)
- Change of Assumptions	251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100)
Pension Expense/Income	825
Contributions	(806)
Total Activity in FY 2019	(129)
Net Pension Liability as of 2019	\$4,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1143000
 Submission Unit Name: WELLS COUNTY

Wages: \$4,657,893 Proportionate Share: 0.0008940

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,924,856	\$2,954,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,240	\$0
Net Difference Between Projected and Actual	0	139,662
Change of Assumptions	658	321,201
Changes in Proportion and Differences Between	96,088	45,054
Total	\$174,986	\$505,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$467,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,130
Total	\$480,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$520,267

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$102,475)
2021	(201,315)
2022	(16,296)
2023	(10,845)
2024	0
Thereafter	0
Total	(\$330,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,745,330	\$2,954,727	\$1,461,227

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of 2018	\$2,924,856
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,189
- Net Difference Between Projected and Actual Investment	(226,285)
- Change of Assumptions	142,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,349
Pension Expense/Income	480,771
Contributions	(520,267)
Total Activity in FY 2019	29,871
Net Pension Liability as of 2019	\$2,954,727

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,493,108 Proportionate Share: 0.0002866

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$943,699	\$947,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,082	\$0
Net Difference Between Projected and Actual	0	44,773
Change of Assumptions	211	102,971
Changes in Proportion and Differences Between	37,885	14
Total	\$63,178	\$147,758

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,172
Total	\$174,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,086

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,610)
2021	(53,831)
2022	(6,661)
2023	(3,478)
2024	0
Thereafter	0
Total	(\$84,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,521,266	\$947,231	\$468,442

PERF Net Pension Liability - Unaudited
CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of 2018	\$943,699
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,804
- Net Difference Between Projected and Actual Investment	(72,722)
- Change of Assumptions	46,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,931
Pension Expense/Income	174,089
Contributions	(167,086)
Total Activity in FY 2019	3,532
Net Pension Liability as of 2019	\$947,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$455,122 Proportionate Share: 0.0000874

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$287,390	\$288,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,649	\$0
Net Difference Between Projected and Actual	0	13,654
Change of Assumptions	64	31,401
Changes in Proportion and Differences Between	16,522	11,203
Total	\$24,235	\$56,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,178
Total	\$50,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,267

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,645)
2021	(18,896)
2022	(3,422)
2023	(1,060)
2024	0
Thereafter	0
Total	(\$32,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,917	\$288,863	\$142,854

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of 2018	\$287,390
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,910
- Net Difference Between Projected and Actual Investment	(22,165)
- Change of Assumptions	14,122
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,023)
Pension Expense/Income	50,896
Contributions	(44,267)
Total Activity in FY 2019	1,473
Net Pension Liability as of 2019	\$288,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$725,711 Proportionate Share: 0.0001393

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$423,272	\$460,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,191	\$0
Net Difference Between Projected and Actual	0	21,762
Change of Assumptions	102	50,048
Changes in Proportion and Differences Between	51,481	6
Total	\$63,774	\$71,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,503
Total	\$98,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,277

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,252
2021	(14,180)
2022	5,577
2023	(1,691)
2024	0
Thereafter	0
Total	(\$8,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$739,401	\$460,395	\$227,683

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of 2018	\$423,272
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,684
- Net Difference Between Projected and Actual Investment	(34,298)
- Change of Assumptions	17,008
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,637
Pension Expense/Income	98,369
Contributions	(81,277)
Total Activity in FY 2019	37,123
Net Pension Liability as of 2019	\$460,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$7,911,287 Proportionate Share: 0.0015185

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,861,851	\$5,018,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,894	\$0
Net Difference Between Projected and Actual	0	237,223
Change of Assumptions	1,117	545,574
Changes in Proportion and Differences Between	441,501	5,592
Total	\$575,512	\$788,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$794,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	168,511
Total	\$962,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$878,328

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,305)
2021	(183,655)
2022	(2,497)
2023	(18,420)
2024	0
Thereafter	0
Total	(\$212,877)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,060,161	\$5,018,739	\$2,481,960

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of 2018	\$4,861,851
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,642
- Net Difference Between Projected and Actual Investment	(381,212)
- Change of Assumptions	224,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,368
Pension Expense/Income	962,821
Contributions	(878,328)
Total Activity in FY 2019	156,888
Net Pension Liability as of 2019	\$5,018,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1148001
 Submission Unit Name: WILDCAT CREEK-SOLID WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	473
Total	\$473

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WILDCAT CREEK-SOLID WASTE DISTRICT - 1148001

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(473)
Pension Expense/Income	473
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$924,405 Proportionate Share: 0.0001774

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$564,249	\$586,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,526	\$0
Net Difference Between Projected and Actual	0	27,714
Change of Assumptions	131	63,737
Changes in Proportion and Differences Between	44,696	9
Total	\$60,353	\$91,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,822
Total	\$113,618

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,533

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,616)
2021	(25,184)
2022	845
2023	(2,152)
2024	0
Thereafter	0
Total	(\$31,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$941,635	\$586,318	\$289,957

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of 2018	\$564,249
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,186
- Net Difference Between Projected and Actual Investment	(44,425)
- Change of Assumptions	25,648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,575
Pension Expense/Income	113,618
Contributions	(103,533)
Total Activity in FY 2019	22,069
Net Pension Liability as of 2019	\$586,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1150000
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$4,193,675 Proportionate Share: 0.0008049

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,790,333	\$2,660,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,442	\$0
Net Difference Between Projected and Actual	0	125,743
Change of Assumptions	592	289,188
Changes in Proportion and Differences Between	165,671	47,263
Total	\$236,705	\$462,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	145,321
Total	\$566,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,899

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,816)
2021	(132,882)
2022	(54,027)
2023	(9,764)
2024	0
Thereafter	0
Total	(\$225,489)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,272,390	\$2,660,246	\$1,315,594

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of 2018	\$2,790,333
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,140
- Net Difference Between Projected and Actual Investment	(208,382)
- Change of Assumptions	152,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208,084)
Pension Expense/Income	566,355
Contributions	(466,899)
Total Activity in FY 2019	(130,087)
Net Pension Liability as of 2019	\$2,660,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$5,534,712 Proportionate Share: 0.0010623

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,592,375	\$3,510,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,969	\$0
Net Difference Between Projected and Actual	0	165,955
Change of Assumptions	782	381,668
Changes in Proportion and Differences Between	101,642	2,123
Total	\$195,393	\$549,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$555,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	88,664
Total	\$644,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$619,888

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$83,646)
2021	(209,776)
2022	(48,046)
2023	(12,885)
2024	0
Thereafter	0
Total	(\$354,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,638,663	\$3,510,969	\$1,736,310

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of 2018	\$3,592,375
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,233
- Net Difference Between Projected and Actual Investment	(272,347)
- Change of Assumptions	187,361
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,106)
Pension Expense/Income	644,341
Contributions	(619,888)
Total Activity in FY 2019	(81,406)
Net Pension Liability as of 2019	\$3,510,969

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$7,157,821 Proportionate Share: 0.0013738

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,627,455	\$4,540,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,231	\$0
Net Difference Between Projected and Actual	0	214,618
Change of Assumptions	1,011	493,585
Changes in Proportion and Differences Between	33,283	47,668
Total	\$154,525	\$755,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$718,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,828)
Total	\$695,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$794,224

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$186,668)
2021	(338,776)
2022	(59,238)
2023	(16,664)
2024	0
Thereafter	0
Total	(\$601,346)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,292,097	\$4,540,497	\$2,245,451

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of 2018	\$4,627,455
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,029
- Net Difference Between Projected and Actual Investment	(351,665)
- Change of Assumptions	239,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,708
Pension Expense/Income	695,791
Contributions	(794,224)
Total Activity in FY 2019	(86,958)
Net Pension Liability as of 2019	\$4,540,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$13,918,264 Proportionate Share: 0.0026714

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,808,538	\$8,829,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,793	\$0
Net Difference Between Projected and Actual	0	417,331
Change of Assumptions	1,966	959,793
Changes in Proportion and Differences Between	247,995	220,394
Total	\$483,754	\$1,597,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,397,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	152,712
Total	\$1,550,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,558,846

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$353,713)
2021	(662,826)
2022	(64,824)
2023	(32,401)
2024	0
Thereafter	0
Total	(\$1,113,764)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,179,727	\$8,829,147	\$4,366,354

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of 2018	\$8,808,538
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,196
- Net Difference Between Projected and Actual Investment	(678,205)
- Change of Assumptions	435,519
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,854
Pension Expense/Income	1,550,091
Contributions	(1,558,846)
Total Activity in FY 2019	20,609
Net Pension Liability as of 2019	\$8,829,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1153002
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$508,657 Proportionate Share: 0.0000976

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$368,579	\$322,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,542	\$0
Net Difference Between Projected and Actual	0	15,247
Change of Assumptions	72	35,066
Changes in Proportion and Differences Between	1,208	67,624
Total	\$9,822	\$117,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,607)
Total	\$32,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,138

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,752)
2021	(51,563)
2022	(14,618)
2023	(1,182)
2024	0
Thereafter	0
Total	(\$108,115)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$518,058	\$322,574	\$159,525

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of 2018	\$368,579
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,747
- Net Difference Between Projected and Actual Investment	(26,163)
- Change of Assumptions	23,309
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,206)
Pension Expense/Income	32,446
Contributions	(54,138)
Total Activity in FY 2019	(46,005)
Net Pension Liability as of 2019	\$322,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$281,095 Proportionate Share: 0.0000540

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$163,058	\$178,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,726	\$0
Net Difference Between Projected and Actual	0	8,436
Change of Assumptions	40	19,401
Changes in Proportion and Differences Between	20,319	2
Total	\$25,085	\$27,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,624
Total	\$40,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,483

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,060
2021	(5,569)
2022	2,410
2023	(655)
2024	0
Thereafter	0
Total	(\$2,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$286,631	\$178,473	\$88,262

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of 2018	\$163,058
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,605
- Net Difference Between Projected and Actual Investment	(13,265)
- Change of Assumptions	6,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,255
Pension Expense/Income	40,871
Contributions	(31,483)
Total Activity in FY 2019	15,415
Net Pension Liability as of 2019	\$178,473

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$906,675 Proportionate Share: 0.0001740

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$585,990	\$575,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,228	\$0
Net Difference Between Projected and Actual	0	27,183
Change of Assumptions	128	62,516
Changes in Proportion and Differences Between	5,631	10
Total	\$20,987	\$89,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,972
Total	\$92,989

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,548

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,919)
2021	(39,428)
2022	(7,264)
2023	(2,111)
2024	0
Thereafter	0
Total	(\$68,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$923,588	\$575,081	\$284,400

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of 2018	\$585,990
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,604
- Net Difference Between Projected and Actual Investment	(44,538)
- Change of Assumptions	30,305
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,279
Pension Expense/Income	92,989
Contributions	(101,548)
Total Activity in FY 2019	(10,909)
Net Pension Liability as of 2019	\$575,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$303,078 Proportionate Share: 0.0000582

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$207,559	\$192,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,093	\$0
Net Difference Between Projected and Actual	0	9,092
Change of Assumptions	43	20,910
Changes in Proportion and Differences Between	6,517	8,146
Total	\$11,653	\$38,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	962
Total	\$31,406

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,945

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,813)
2021	(13,672)
2022	(5,304)
2023	(706)
2024	0
Thereafter	0
Total	(\$26,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$308,924	\$192,355	\$95,127

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of 2018	\$207,559
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,393
- Net Difference Between Projected and Actual Investment	(15,239)
- Change of Assumptions	11,965
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,784)
Pension Expense/Income	31,406
Contributions	(33,945)
Total Activity in FY 2019	(15,204)
Net Pension Liability as of 2019	\$192,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$3,869,129 Proportionate Share: 0.0007426

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,409,184	\$2,454,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,990	\$0
Net Difference Between Projected and Actual	0	116,010
Change of Assumptions	546	266,805
Changes in Proportion and Differences Between	158,235	37
Total	\$223,771	\$382,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109,381
Total	\$497,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$433,342

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,938)
2021	(115,918)
2022	(8,217)
2023	(9,008)
2024	0
Thereafter	0
Total	(\$159,081)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,941,703	\$2,454,340	\$1,213,766

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of 2018	\$2,409,184
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,647
- Net Difference Between Projected and Actual Investment	(187,361)
- Change of Assumptions	114,829
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,556
Pension Expense/Income	497,827
Contributions	(433,342)
Total Activity in FY 2019	45,156
Net Pension Liability as of 2019	\$2,454,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$3,422,903 Proportionate Share: 0.0006570

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,223,026	\$2,171,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,499	\$0
Net Difference Between Projected and Actual	0	102,638
Change of Assumptions	483	236,050
Changes in Proportion and Differences Between	9,416	124,840
Total	\$67,398	\$463,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$343,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,624)
Total	\$264,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$383,368

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$145,615)
2021	(212,515)
2022	(30,031)
2023	(7,969)
2024	0
Thereafter	0
Total	(\$396,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,487,340	\$2,171,427	\$1,073,854

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of 2018	\$2,223,026
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,578
- Net Difference Between Projected and Actual Investment	(168,475)
- Change of Assumptions	116,075
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,546
Pension Expense/Income	264,045
Contributions	(383,368)
Total Activity in FY 2019	(51,599)
Net Pension Liability as of 2019	\$2,171,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,368,929 Proportionate Share: 0.0002627

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$866,586	\$868,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,991	\$0
Net Difference Between Projected and Actual	0	41,040
Change of Assumptions	193	94,384
Changes in Proportion and Differences Between	21,571	9,502
Total	\$44,755	\$144,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(455)
Total	\$136,960

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,432

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,708)
2021	(58,390)
2022	(8,886)
2023	(3,187)
2024	0
Thereafter	0
Total	(\$100,171)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,394,405	\$868,240	\$429,378

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of 2018	\$866,586
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,717
- Net Difference Between Projected and Actual Investment	(66,705)
- Change of Assumptions	42,886
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,228
Pension Expense/Income	136,960
Contributions	(142,432)
Total Activity in FY 2019	1,654
Net Pension Liability as of 2019	\$868,240

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1161000
 Submission Unit Name: MONTPELIER PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

MONTPELIER PUBLIC LIBRARY - 1161000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,236,588 Proportionate Share: 0.0002373

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$800,004	\$784,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,768	\$0
Net Difference Between Projected and Actual	0	37,071
Change of Assumptions	175	85,258
Changes in Proportion and Differences Between	6,123	15,988
Total	\$27,066	\$138,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,129
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,592)
Total	\$119,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,498

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,054)
2021	(62,207)
2022	(10,113)
2023	(2,877)
2024	0
Thereafter	0
Total	(\$111,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,259,583	\$784,292	\$387,862

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of 2018	\$800,004
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,361
- Net Difference Between Projected and Actual Investment	(60,764)
- Change of Assumptions	41,463
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,189
Pension Expense/Income	119,537
Contributions	(138,498)
Total Activity in FY 2019	(15,712)
Net Pension Liability as of 2019	\$784,292

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,084,268 Proportionate Share: 0.0002081

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$741,235	\$687,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,212	\$0
Net Difference Between Projected and Actual	0	32,510
Change of Assumptions	153	74,767
Changes in Proportion and Differences Between	227	37,491
Total	\$18,592	\$144,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,248)
Total	\$92,607

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,318

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,687)
2021	(63,761)
2022	(19,205)
2023	(2,523)
2024	0
Thereafter	0
Total	(\$126,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,104,590	\$687,784	\$340,136

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of 2018	\$741,235
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,569
- Net Difference Between Projected and Actual Investment	(54,462)
- Change of Assumptions	42,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,483)
Pension Expense/Income	92,607
Contributions	(119,318)
Total Activity in FY 2019	(53,451)
Net Pension Liability as of 2019	\$687,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1164000
 Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$251,309 Proportionate Share: 0.0000482

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$157,963	\$159,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,218	\$0
Net Difference Between Projected and Actual	0	7,530
Change of Assumptions	35	17,318
Changes in Proportion and Differences Between	9,240	3,697
Total	\$13,493	\$28,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,495
Total	\$31,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,268

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,513)
2021	(9,388)
2022	(1,566)
2023	(585)
2024	0
Thereafter	0
Total	(\$15,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$255,844	\$159,304	\$78,782

PERF Net Pension Liability - Unaudited
ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of 2018	\$157,963
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,163
- Net Difference Between Projected and Actual Investment	(12,208)
- Change of Assumptions	7,704
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,758)
Pension Expense/Income	31,708
Contributions	(25,268)
Total Activity in FY 2019	1,341
Net Pension Liability as of 2019	\$159,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,166,015 Proportionate Share: 0.0004157

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,358,818	\$1,373,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,381	\$0
Net Difference Between Projected and Actual	0	64,941
Change of Assumptions	306	149,355
Changes in Proportion and Differences Between	44,627	3,224
Total	\$81,314	\$217,520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,727)
Total	\$201,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,245

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,284)
2021	(83,451)
2022	(7,429)
2023	(5,042)
2024	0
Thereafter	0
Total	(\$136,206)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,206,526	\$1,373,915	\$679,454

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of 2018	\$1,358,818
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,703
- Net Difference Between Projected and Actual Investment	(105,184)
- Change of Assumptions	65,891
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,211
Pension Expense/Income	201,721
Contributions	(241,245)
Total Activity in FY 2019	15,097
Net Pension Liability as of 2019	\$1,373,915

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1166000
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$7,419,048 Proportionate Share: 0.0014240

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,524,525	\$4,706,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,624	\$0
Net Difference Between Projected and Actual	0	222,460
Change of Assumptions	1,048	511,622
Changes in Proportion and Differences Between	442,272	1,175
Total	\$567,944	\$735,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$744,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	173,388
Total	\$918,266

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$830,993

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,104
2021	(161,077)
2022	7,933
2023	(17,273)
2024	0
Thereafter	0
Total	(\$167,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,558,558	\$4,706,411	\$2,327,502

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of 2018	\$4,524,525
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,761
- Net Difference Between Projected and Actual Investment	(356,459)
- Change of Assumptions	205,121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	180,190
Pension Expense/Income	918,266
Contributions	(830,993)
Total Activity in FY 2019	181,886
Net Pension Liability as of 2019	\$4,706,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$13,934 Proportionate Share: 0.000027

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,832	\$8,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$236	\$0
Net Difference Between Projected and Actual	0	422
Change of Assumptions	2	970
Changes in Proportion and Differences Between	471	43
Total	\$709	\$1,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76)
Total	\$1,336

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,555

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$183)
2021	(458)
2022	(52)
2023	(33)
2024	0
Thereafter	0
Total	(\$726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,332	\$8,924	\$4,413

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of 2018	\$8,832
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121
- Net Difference Between Projected and Actual Investment	(684)
- Change of Assumptions	429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	445
Pension Expense/Income	1,336
Contributions	(1,555)
Total Activity in FY 2019	92
Net Pension Liability as of 2019	\$8,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$213,007 Proportionate Share: 0.0000409

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$149,470	\$135,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,579	\$0
Net Difference Between Projected and Actual	0	6,389
Change of Assumptions	30	14,695
Changes in Proportion and Differences Between	124	16,983
Total	\$3,733	\$38,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,041)
Total	\$10,353

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,857

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,661)
2021	(16,553)
2022	(4,624)
2023	(496)
2024	0
Thereafter	0
Total	(\$34,334)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$217,096	\$135,177	\$66,850

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of 2018	\$149,470
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,634
- Net Difference Between Projected and Actual Investment	(10,816)
- Change of Assumptions	8,978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(585)
Pension Expense/Income	10,353
Contributions	(23,857)
Total Activity in FY 2019	(14,293)
Net Pension Liability as of 2019	\$135,177

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$431,557 Proportionate Share: 0.0000828

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$285,012	\$273,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,246	\$0
Net Difference Between Projected and Actual	0	12,935
Change of Assumptions	61	29,749
Changes in Proportion and Differences Between	267	12,196
Total	\$7,574	\$54,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,312
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,679)
Total	\$23,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,333

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,938)
2021	(24,378)
2022	(4,985)
2023	(1,005)
2024	0
Thereafter	0
Total	(\$47,306)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$439,500	\$273,659	\$135,335

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of 2018	\$285,012
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,538
- Net Difference Between Projected and Actual Investment	(21,376)
- Change of Assumptions	15,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,789
Pension Expense/Income	23,633
Contributions	(48,333)
Total Activity in FY 2019	(11,353)
Net Pension Liability as of 2019	\$273,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1171000

Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$4,423,744 Proportionate Share: 0.0008491

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,815,131	\$2,806,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,311	\$0
Net Difference Between Projected and Actual	0	132,648
Change of Assumptions	625	305,069
Changes in Proportion and Differences Between	149,475	6,381
Total	\$224,411	\$444,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$444,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,068)
Total	\$438,087

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,460

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,687)
2021	(138,277)
2022	(24,425)
2023	(10,298)
2024	0
Thereafter	0
Total	(\$219,687)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,507,002	\$2,806,330	\$1,387,838

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of 2018	\$2,815,131
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,687
- Net Difference Between Projected and Actual Investment	(216,021)
- Change of Assumptions	140,857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,049
Pension Expense/Income	438,087
Contributions	(495,460)
Total Activity in FY 2019	(8,801)
Net Pension Liability as of 2019	\$2,806,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$6,188,357 Proportionate Share: 0.0011878

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,805,030	\$3,925,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,953	\$0
Net Difference Between Projected and Actual	0	185,560
Change of Assumptions	874	426,759
Changes in Proportion and Differences Between	193,218	22,380
Total	\$298,045	\$634,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$621,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	88,758
Total	\$710,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$685,836

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$92,455)
2021	(227,075)
2022	(2,717)
2023	(14,407)
2024	0
Thereafter	0
Total	(\$336,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,304,814	\$3,925,755	\$1,941,437

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of 2018	\$3,805,030
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,451
- Net Difference Between Projected and Actual Investment	(298,250)
- Change of Assumptions	175,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,278
Pension Expense/Income	710,083
Contributions	(685,836)
Total Activity in FY 2019	120,725
Net Pension Liability as of 2019	\$3,925,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$72,680,903 Proportionate Share: 0.0139500

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$46,403,638	\$46,105,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,220,861	\$0
Net Difference Between Projected and Actual	0	2,179,297
Change of Assumptions	10,264	5,012,023
Changes in Proportion and Differences Between	948,104	578,111
Total	\$2,179,229	\$7,769,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,297,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(264,545)
Total	\$7,032,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,365,586

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,642,642)
2021	(3,166,440)
2022	(611,910)
2023	(169,210)
2024	0
Thereafter	0
Total	(\$5,590,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$74,046,264	\$46,105,639	\$22,801,019

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of 2018	\$46,403,638
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	617,160
- Net Difference Between Projected and Actual Investment	(3,553,590)
- Change of Assumptions	2,338,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	633,043
Pension Expense/Income	7,032,543
Contributions	(7,365,586)
Total Activity in FY 2019	(297,999)
Net Pension Liability as of 2019	\$46,105,639

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1173001
 Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$5,764,463 Proportionate Share: 0.0011064

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,953,481	\$3,656,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,829	\$0
Net Difference Between Projected and Actual	0	172,844
Change of Assumptions	814	397,513
Changes in Proportion and Differences Between	14,066	161,231
Total	\$111,709	\$731,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$578,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,968)
Total	\$567,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$645,668

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$188,218)
2021	(315,525)
2022	(102,715)
2023	(13,421)
2024	0
Thereafter	0
Total	(\$619,879)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,872,745	\$3,656,722	\$1,808,390

PERF Net Pension Liability - Unaudited
CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of 2018	\$3,953,481
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,395
- Net Difference Between Projected and Actual Investment	(289,931)
- Change of Assumptions	228,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(203,000)
Pension Expense/Income	567,777
Contributions	(645,668)
Total Activity in FY 2019	(296,759)
Net Pension Liability as of 2019	\$3,656,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$466,571 Proportionate Share: 0.0000896

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$289,428	\$296,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,842	\$0
Net Difference Between Projected and Actual	0	13,997
Change of Assumptions	66	32,192
Changes in Proportion and Differences Between	22,897	6,298
Total	\$30,805	\$52,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,431
Total	\$57,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,520

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,295)
2021	(15,007)
2022	(1,295)
2023	(1,085)
2024	0
Thereafter	0
Total	(\$21,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$475,595	\$296,134	\$146,450

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of 2018	\$289,428
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,077
- Net Difference Between Projected and Actual Investment	(22,569)
- Change of Assumptions	13,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,762
Pension Expense/Income	57,300
Contributions	(49,520)
Total Activity in FY 2019	6,706
Net Pension Liability as of 2019	\$296,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1175000
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$25,500 Proportionate Share: 0.0000049

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,588	\$16,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$429	\$0
Net Difference Between Projected and Actual	0	765
Change of Assumptions	4	1,760
Changes in Proportion and Differences Between	2,848	2,378
Total	\$3,281	\$4,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,283
Total	\$3,846

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,285

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$672)
2021	(1,286)
2022	393
2023	(57)
2024	0
Thereafter	0
Total	(\$1,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,009	\$16,195	\$8,009

PERF Net Pension Liability - Unaudited
STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of 2018	\$13,588
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252
- Net Difference Between Projected and Actual Investment	(1,167)
- Change of Assumptions	394
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,567
Pension Expense/Income	3,846
Contributions	(2,285)
Total Activity in FY 2019	2,607
Net Pension Liability as of 2019	\$16,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$362,619 Proportionate Share: 0.0000696

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$222,846	\$230,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,091	\$0
Net Difference Between Projected and Actual	0	10,873
Change of Assumptions	51	25,006
Changes in Proportion and Differences Between	20,655	48
Total	\$26,797	\$35,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,392
Total	\$44,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,614

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$100)
2021	(8,150)
2022	(36)
2023	(844)
2024	0
Thereafter	0
Total	(\$9,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$369,435	\$230,032	\$113,760

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of 2018	\$222,846
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,192
- Net Difference Between Projected and Actual Investment	(17,473)
- Change of Assumptions	10,295
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,987
Pension Expense/Income	44,799
Contributions	(40,614)
Total Activity in FY 2019	7,186
Net Pension Liability as of 2019	\$230,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1178000

Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$15,000 Proportionate Share: 0.0000029

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,794	\$9,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254	\$0
Net Difference Between Projected and Actual	0	453
Change of Assumptions	2	1,042
Changes in Proportion and Differences Between	2,736	427
Total	\$2,992	\$1,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,275
Total	\$2,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,120

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$484
2021	129
2022	492
2023	(35)
2024	0
Thereafter	0
Total	\$1,070

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,393	\$9,585	\$4,740

PERF Net Pension Liability - Unaudited
BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of 2018	\$6,794
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165
- Net Difference Between Projected and Actual Investment	(654)
- Change of Assumptions	35
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,573
Pension Expense/Income	2,792
Contributions	(1,120)
Total Activity in FY 2019	2,791
Net Pension Liability as of 2019	\$9,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,208,904 Proportionate Share: 0.0002320

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$754,144	\$766,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,304	\$0
Net Difference Between Projected and Actual	0	36,244
Change of Assumptions	171	83,354
Changes in Proportion and Differences Between	28,826	34,033
Total	\$49,301	\$153,631

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,760)
Total	\$103,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,392

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$37,612)
2021	(60,972)
2022	(2,932)
2023	(2,814)
2024	0
Thereafter	0
Total	(\$104,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,231,450	\$766,775	\$379,200

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of 2018	\$754,144
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,492
- Net Difference Between Projected and Actual Investment	(58,579)
- Change of Assumptions	36,108
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,405
Pension Expense/Income	103,597
Contributions	(135,392)
Total Activity in FY 2019	12,631
Net Pension Liability as of 2019	\$766,775

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1180000
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$1,471,193 Proportionate Share: 0.0002824

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$883,232	\$933,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,715	\$0
Net Difference Between Projected and Actual	0	44,117
Change of Assumptions	208	101,462
Changes in Proportion and Differences Between	62,910	26,890
Total	\$87,833	\$172,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,027)
Total	\$135,693

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,631

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,772)
2021	(57,021)
2022	4,582
2023	(3,425)
2024	0
Thereafter	0
Total	(\$84,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,498,972	\$933,350	\$461,578

PERF Net Pension Liability - Unaudited

SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of 2018	\$883,232
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,224
- Net Difference Between Projected and Actual Investment	(70,275)
- Change of Assumptions	38,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,650
Pension Expense/Income	135,693
Contributions	(162,631)
Total Activity in FY 2019	50,118
Net Pension Liability as of 2019	\$933,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$1,415,744 Proportionate Share: 0.0002717

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$967,818	\$897,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,778	\$0
Net Difference Between Projected and Actual	0	42,446
Change of Assumptions	200	97,618
Changes in Proportion and Differences Between	25,071	37,079
Total	\$49,049	\$177,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,240
Total	\$146,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,563

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,337)
2021	(65,991)
2022	(24,469)
2023	(3,297)
2024	0
Thereafter	0
Total	(\$128,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,442,177	\$897,986	\$444,089

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of 2018	\$967,818
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,187
- Net Difference Between Projected and Actual Investment	(71,109)
- Change of Assumptions	55,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,383)
Pension Expense/Income	146,363
Contributions	(158,563)
Total Activity in FY 2019	(69,832)
Net Pension Liability as of 2019	\$897,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,260,069 Proportionate Share: 0.0002419

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$830,578	\$799,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,170	\$0
Net Difference Between Projected and Actual	0	37,790
Change of Assumptions	178	86,911
Changes in Proportion and Differences Between	757	31,606
Total	\$22,105	\$156,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,074)
Total	\$102,461

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,128

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,942)
2021	(71,262)
2022	(14,064)
2023	(2,934)
2024	0
Thereafter	0
Total	(\$134,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,283,999	\$799,495	\$395,381

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of 2018	\$830,578
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,365
- Net Difference Between Projected and Actual Investment	(62,388)
- Change of Assumptions	44,649
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,958
Pension Expense/Income	102,461
Contributions	(141,128)
Total Activity in FY 2019	(31,083)
Net Pension Liability as of 2019	\$799,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1185000
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,043,847 Proportionate Share: 0.0005842

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,908,460	\$1,930,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,127	\$0
Net Difference Between Projected and Actual	0	91,265
Change of Assumptions	430	209,894
Changes in Proportion and Differences Between	86,762	11,858
Total	\$138,319	\$313,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$305,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(404)
Total	\$305,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,151

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,550)
2021	(109,376)
2022	(11,686)
2023	(7,086)
2024	0
Thereafter	0
Total	(\$174,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,100,920	\$1,930,818	\$954,864

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of 2018	\$1,908,460
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,298
- Net Difference Between Projected and Actual Investment	(147,786)
- Change of Assumptions	92,419
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,394
Pension Expense/Income	305,184
Contributions	(332,151)
Total Activity in FY 2019	22,358
Net Pension Liability as of 2019	\$1,930,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1186000
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$5,500 Proportionate Share: 0.000011

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,737	\$3,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96	\$0
Net Difference Between Projected and Actual	0	172
Change of Assumptions	1	395
Changes in Proportion and Differences Between	44	1,136
Total	\$141	\$1,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38)
Total	\$537

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$609)
2021	(749)
2022	(191)
2023	(13)
2024	0
Thereafter	0
Total	(\$1,562)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,839	\$3,636	\$1,798

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of 2018	\$3,737
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47
- Net Difference Between Projected and Actual Investment	(283)
- Change of Assumptions	197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(571)
Pension Expense/Income	537
Contributions	(28)
Total Activity in FY 2019	(101)
Net Pension Liability as of 2019	\$3,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1187000
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$35,250 Proportionate Share: 0.0000068

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$17,325	\$22,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$0
Net Difference Between Projected and Actual	0	1,062
Change of Assumptions	5	2,443
Changes in Proportion and Differences Between	4,814	1,472
Total	\$5,414	\$4,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	970
Total	\$4,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,989

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$204
2021	(567)
2022	884
2023	(84)
2024	0
Thereafter	0
Total	\$437

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,094	\$22,474	\$11,114

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of 2018	\$17,325
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	369
- Net Difference Between Projected and Actual Investment	(1,575)
- Change of Assumptions	303
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,514
Pension Expense/Income	4,527
Contributions	(2,989)
Total Activity in FY 2019	5,149
Net Pension Liability as of 2019	\$22,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1188000
 Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$5,438 Proportionate Share: 0.0000010

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,057	\$3,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88	\$0
Net Difference Between Projected and Actual	0	156
Change of Assumptions	1	359
Changes in Proportion and Differences Between	286	159
Total	\$375	\$674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	101
Total	\$624

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$95)
2021	(207)
2022	14
2023	(11)
2024	0
Thereafter	0
Total	(\$299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,308	\$3,305	\$1,634

PERF Net Pension Liability - Unaudited
STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of 2018	\$3,057
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48
- Net Difference Between Projected and Actual Investment	(247)
- Change of Assumptions	126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184
Pension Expense/Income	624
Contributions	(487)
Total Activity in FY 2019	248
Net Pension Liability as of 2019	\$3,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$358,676 Proportionate Share: 0.0000688

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$222,167	\$227,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,021	\$0
Net Difference Between Projected and Actual	0	10,748
Change of Assumptions	51	24,719
Changes in Proportion and Differences Between	26,320	399
Total	\$32,392	\$35,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,448
Total	\$43,437

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,172

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,868
2021	(5,008)
2022	(499)
2023	(835)
2024	0
Thereafter	0
Total	(\$3,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$365,189	\$227,388	\$112,452

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of 2018	\$222,167
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,130
- Net Difference Between Projected and Actual Investment	(17,328)
- Change of Assumptions	10,475
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,679
Pension Expense/Income	43,437
Contributions	(40,172)
Total Activity in FY 2019	5,221
Net Pension Liability as of 2019	\$227,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$2,020,088 Proportionate Share: 0.0003877

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$790,492	\$1,281,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,930	\$0
Net Difference Between Projected and Actual	0	60,567
Change of Assumptions	285	139,295
Changes in Proportion and Differences Between	436,135	64,442
Total	\$470,350	\$264,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	94,480
Total	\$297,281

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,250

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$69,233
2021	29,659
2022	111,857
2023	(4,703)
2024	0
Thereafter	0
Total	\$206,046

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,057,902	\$1,281,373	\$633,689

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of 2018	\$790,492
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,646
- Net Difference Between Projected and Actual Investment	(83,978)
- Change of Assumptions	(13,968)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	494,150
Pension Expense/Income	297,281
Contributions	(226,250)
Total Activity in FY 2019	490,881
Net Pension Liability as of 2019	\$1,281,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$82,740 Proportionate Share: 0.0000159

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$51,295	\$52,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,392	\$0
Net Difference Between Projected and Actual	0	2,484
Change of Assumptions	12	5,713
Changes in Proportion and Differences Between	2,405	2,124
Total	\$3,809	\$10,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(778)
Total	\$7,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,958

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,240)
2021	(3,905)
2022	(174)
2023	(193)
2024	0
Thereafter	0
Total	(\$6,512)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$84,397	\$52,551	\$25,988

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of 2018	\$51,295
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	725
- Net Difference Between Projected and Actual Investment	(4,003)
- Change of Assumptions	2,413
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,540
Pension Expense/Income	7,539
Contributions	(8,958)
Total Activity in FY 2019	1,256
Net Pension Liability as of 2019	\$52,551

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,146,460 Proportionate Share: 0.0007959

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,717,976	\$2,630,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,655	\$0
Net Difference Between Projected and Actual	0	124,337
Change of Assumptions	586	285,955
Changes in Proportion and Differences Between	3,879	12,745
Total	\$74,120	\$423,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$416,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,629)
Total	\$405,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,404

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$104,394)
2021	(192,283)
2022	(42,586)
2023	(9,654)
2024	0
Thereafter	0
Total	(\$348,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,224,618	\$2,630,500	\$1,300,884

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of 2018	\$2,717,976
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,295
- Net Difference Between Projected and Actual Investment	(204,833)
- Change of Assumptions	144,564
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,795)
Pension Expense/Income	405,697
Contributions	(464,404)
Total Activity in FY 2019	(87,476)
Net Pension Liability as of 2019	\$2,630,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$456,999 Proportionate Share: 0.0000877

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$295,203	\$289,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,675	\$0
Net Difference Between Projected and Actual	0	13,701
Change of Assumptions	65	31,509
Changes in Proportion and Differences Between	2,527	5,494
Total	\$10,267	\$50,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,015)
Total	\$36,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,184

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,464)
2021	(22,284)
2022	(3,625)
2023	(1,064)
2024	0
Thereafter	0
Total	(\$40,437)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$465,509	\$289,854	\$143,344

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of 2018	\$295,203
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,834
- Net Difference Between Projected and Actual Investment	(22,444)
- Change of Assumptions	15,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,333
Pension Expense/Income	36,860
Contributions	(51,184)
Total Activity in FY 2019	(5,349)
Net Pension Liability as of 2019	\$289,854

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$237,281 Proportionate Share: 0.0000455

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$153,886	\$150,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,982	\$0
Net Difference Between Projected and Actual	0	7,108
Change of Assumptions	33	16,347
Changes in Proportion and Differences Between	9,854	2
Total	\$13,869	\$23,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,298
Total	\$33,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,576

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$559)
2021	(6,421)
2022	(2,057)
2023	(551)
2024	0
Thereafter	0
Total	(\$9,588)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$241,513	\$150,380	\$74,369

PERF Net Pension Liability - Unaudited
DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of 2018	\$153,886
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,980
- Net Difference Between Projected and Actual Investment	(11,666)
- Change of Assumptions	8,028
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,371)
Pension Expense/Income	33,099
Contributions	(26,576)
Total Activity in FY 2019	(3,506)
Net Pension Liability as of 2019	\$150,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$661,845 Proportionate Share: 0.0001270

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$434,142	\$419,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,115	\$0
Net Difference Between Projected and Actual	0	19,840
Change of Assumptions	93	45,629
Changes in Proportion and Differences Between	866	17,480
Total	\$12,074	\$82,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,033)
Total	\$61,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,122

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,194)
2021	(38,237)
2022	(6,903)
2023	(1,541)
2024	0
Thereafter	0
Total	(\$70,875)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$674,113	\$419,743	\$207,579

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of 2018	\$434,142
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,467
- Net Difference Between Projected and Actual Investment	(32,698)
- Change of Assumptions	23,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,417
Pension Expense/Income	61,399
Contributions	(74,122)
Total Activity in FY 2019	(14,399)
Net Pension Liability as of 2019	\$419,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$625,922 Proportionate Share: 0.0001201

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$411,042	\$396,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,511	\$0
Net Difference Between Projected and Actual	0	18,762
Change of Assumptions	88	43,150
Changes in Proportion and Differences Between	1,646	3,283
Total	\$12,245	\$65,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,983
Total	\$78,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,103

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,119)
2021	(29,728)
2022	(6,647)
2023	(1,456)
2024	0
Thereafter	0
Total	(\$52,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$637,488	\$396,938	\$196,301

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of 2018	\$411,042
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,163
- Net Difference Between Projected and Actual Investment	(30,935)
- Change of Assumptions	21,958
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,993)
Pension Expense/Income	78,806
Contributions	(70,103)
Total Activity in FY 2019	(14,104)
Net Pension Liability as of 2019	\$396,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1198000
 Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$1,187,584 Proportionate Share: 0.0002279

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$786,416	\$753,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,945	\$0
Net Difference Between Projected and Actual	0	35,603
Change of Assumptions	168	81,881
Changes in Proportion and Differences Between	0	46,668
Total	\$20,113	\$164,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,781)
Total	\$67,431

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,965

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,193)
2021	(73,745)
2022	(15,336)
2023	(2,765)
2024	0
Thereafter	0
Total	(\$144,039)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,209,688	\$753,224	\$372,498

PERF Net Pension Liability - Unaudited
CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of 2018	\$786,416
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,714
- Net Difference Between Projected and Actual Investment	(58,894)
- Change of Assumptions	42,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,839
Pension Expense/Income	67,431
Contributions	(127,965)
Total Activity in FY 2019	(33,192)
Net Pension Liability as of 2019	\$753,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,171,634 Proportionate Share: 0.0002249

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$585,990	\$743,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,683	\$0
Net Difference Between Projected and Actual	0	35,134
Change of Assumptions	165	80,803
Changes in Proportion and Differences Between	152,171	949
Total	\$172,019	\$116,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	90,053
Total	\$207,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,223

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$27,035
2021	(2,385)
2022	33,210
2023	(2,727)
2024	0
Thereafter	0
Total	\$55,133

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,193,764	\$743,309	\$367,595

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of 2018	\$585,990
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,059
- Net Difference Between Projected and Actual Investment	(52,489)
- Change of Assumptions	12,055
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,221
Pension Expense/Income	207,696
Contributions	(131,223)
Total Activity in FY 2019	157,319
Net Pension Liability as of 2019	\$743,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$360,062 Proportionate Share: 0.0000691

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$230,659	\$228,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,047	\$0
Net Difference Between Projected and Actual	0	10,795
Change of Assumptions	51	24,827
Changes in Proportion and Differences Between	14,308	758
Total	\$20,406	\$36,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	845
Total	\$36,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,710)
2021	(10,050)
2022	(2,375)
2023	(839)
2024	0
Thereafter	0
Total	(\$15,974)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$366,781	\$228,380	\$112,943

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of 2018	\$230,659
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,046
- Net Difference Between Projected and Actual Investment	(17,626)
- Change of Assumptions	11,710
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,928
Pension Expense/Income	36,990
Contributions	(40,327)
Total Activity in FY 2019	(2,279)
Net Pension Liability as of 2019	\$228,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$6,498,684 Proportionate Share: 0.0012473

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,013,269	\$4,122,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,160	\$0
Net Difference Between Projected and Actual	0	194,856
Change of Assumptions	918	448,136
Changes in Proportion and Differences Between	190,782	32,200
Total	\$300,860	\$675,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$652,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	83,403
Total	\$735,852

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$727,820

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,987)
2021	(246,677)
2022	(5,537)
2023	(15,131)
2024	0
Thereafter	0
Total	(\$374,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,620,638	\$4,122,406	\$2,038,689

PERF Net Pension Liability - Unaudited
SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of 2018	\$4,013,269
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,948
- Net Difference Between Projected and Actual Investment	(313,713)
- Change of Assumptions	187,606
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,264
Pension Expense/Income	735,852
Contributions	(727,820)
Total Activity in FY 2019	109,137
Net Pension Liability as of 2019	\$4,122,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1202000
 Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$2,626,310 Proportionate Share: 0.0005041

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,741,325	\$1,666,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,117	\$0
Net Difference Between Projected and Actual	0	78,752
Change of Assumptions	371	181,115
Changes in Proportion and Differences Between	1,765	52,357
Total	\$46,253	\$312,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,971)
Total	\$225,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$294,133

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$87,629)
2021	(140,322)
2022	(31,905)
2023	(6,115)
2024	0
Thereafter	0
Total	(\$265,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,675,751	\$1,666,083	\$823,942

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of 2018	\$1,741,325
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,463
- Net Difference Between Projected and Actual Investment	(130,323)
- Change of Assumptions	94,701
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,332
Pension Expense/Income	225,718
Contributions	(294,133)
Total Activity in FY 2019	(75,242)
Net Pension Liability as of 2019	\$1,666,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1203000
 Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$174,346 Proportionate Share: 0.0000335

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$122,633	\$110,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,932	\$0
Net Difference Between Projected and Actual	0	5,233
Change of Assumptions	25	12,036
Changes in Proportion and Differences Between	352	12,563
Total	\$3,309	\$29,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,188)
Total	\$15,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,527

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,239)
2021	(13,037)
2022	(3,842)
2023	(405)
2024	0
Thereafter	0
Total	(\$26,523)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$177,817	\$110,720	\$54,755

PERF Net Pension Liability - Unaudited
CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of 2018	\$122,633
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,336
- Net Difference Between Projected and Actual Investment	(8,865)
- Change of Assumptions	7,387
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,579)
Pension Expense/Income	15,335
Contributions	(19,527)
Total Activity in FY 2019	(11,913)
Net Pension Liability as of 2019	\$110,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1204000
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,680 Proportionate Share: 0.000024

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,153	\$7,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210	\$0
Net Difference Between Projected and Actual	0	375
Change of Assumptions	2	862
Changes in Proportion and Differences Between	29	201
Total	\$241	\$1,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24)
Total	\$1,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,420

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$402)
2021	(653)
2022	(113)
2023	(29)
2024	0
Thereafter	0
Total	(\$1,197)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,739	\$7,932	\$3,923

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of 2018	\$8,153
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104
- Net Difference Between Projected and Actual Investment	(616)
- Change of Assumptions	430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50
Pension Expense/Income	1,231
Contributions	(1,420)
Total Activity in FY 2019	(221)
Net Pension Liability as of 2019	\$7,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$35,500 Proportionate Share: 0.0000068

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$23,100	\$22,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$0
Net Difference Between Projected and Actual	0	1,062
Change of Assumptions	5	2,443
Changes in Proportion and Differences Between	397	7
Total	\$997	\$3,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	190
Total	\$3,747

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,976

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$664)
2021	(1,437)
2022	(332)
2023	(82)
2024	0
Thereafter	0
Total	(\$2,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,094	\$22,474	\$11,114

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of 2018	\$23,100
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295
- Net Difference Between Projected and Actual Investment	(1,746)
- Change of Assumptions	1,216
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(162)
Pension Expense/Income	3,747
Contributions	(3,976)
Total Activity in FY 2019	(626)
Net Pension Liability as of 2019	\$22,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$1,948,066 Proportionate Share: 0.0003739

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,230,749	\$1,235,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,723	\$0
Net Difference Between Projected and Actual	0	58,411
Change of Assumptions	275	134,337
Changes in Proportion and Differences Between	40,184	19
Total	\$73,182	\$192,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,434
Total	\$227,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,116

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,533)
2021	(74,961)
2022	(8,557)
2023	(4,534)
2024	0
Thereafter	0
Total	(\$119,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,984,652	\$1,235,763	\$611,133

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of 2018	\$1,230,749
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,711
- Net Difference Between Projected and Actual Investment	(94,861)
- Change of Assumptions	60,620
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,643
Pension Expense/Income	227,017
Contributions	(218,116)
Total Activity in FY 2019	5,014
Net Pension Liability as of 2019	\$1,235,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$145,957 Proportionate Share: 0.0000280

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$111,083	\$92,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,450	\$0
Net Difference Between Projected and Actual	0	4,374
Change of Assumptions	21	10,060
Changes in Proportion and Differences Between	88	23,723
Total	\$2,559	\$38,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,282)
Total	\$4,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,347

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,590)
2021	(16,329)
2022	(5,340)
2023	(339)
2024	0
Thereafter	0
Total	(\$35,598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$148,623	\$92,542	\$45,765

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of 2018	\$111,083
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,005
- Net Difference Between Projected and Actual Investment	(7,664)
- Change of Assumptions	7,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,431)
Pension Expense/Income	4,364
Contributions	(16,347)
Total Activity in FY 2019	(18,541)
Net Pension Liability as of 2019	\$92,542

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,281,977 Proportionate Share: 0.0002461

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$909,049	\$813,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,538	\$0
Net Difference Between Projected and Actual	0	38,446
Change of Assumptions	181	88,420
Changes in Proportion and Differences Between	2,224	82,184
Total	\$23,943	\$209,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,101)
Total	\$109,631

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,582

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$61,913)
2021	(89,983)
2022	(30,225)
2023	(2,986)
2024	0
Thereafter	0
Total	(\$185,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,306,293	\$813,376	\$402,246

PERF Net Pension Liability - Unaudited
PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of 2018	\$909,049
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,711
- Net Difference Between Projected and Actual Investment	(65,368)
- Change of Assumptions	55,555
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,620)
Pension Expense/Income	109,631
Contributions	(143,582)
Total Activity in FY 2019	(95,673)
Net Pension Liability as of 2019	\$813,376

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$555,326 Proportionate Share: 0.0001066

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$366,201	\$352,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,329	\$0
Net Difference Between Projected and Actual	0	16,653
Change of Assumptions	78	38,300
Changes in Proportion and Differences Between	348	5,123
Total	\$9,755	\$60,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,398)
Total	\$53,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,196

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,508)
2021	(27,278)
2022	(6,242)
2023	(1,293)
2024	0
Thereafter	0
Total	(\$50,321)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$565,830	\$352,320	\$174,236

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of 2018	\$366,201
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,565
- Net Difference Between Projected and Actual Investment	(27,498)
- Change of Assumptions	19,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,820)
Pension Expense/Income	53,363
Contributions	(62,196)
Total Activity in FY 2019	(13,881)
Net Pension Liability as of 2019	\$352,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1212001
 Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$128,244 Proportionate Share: 0.0000246

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$76,773	\$81,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,153	\$0
Net Difference Between Projected and Actual	0	3,843
Change of Assumptions	18	8,838
Changes in Proportion and Differences Between	5,708	383
Total	\$7,879	\$13,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31
Total	\$12,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,363

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,412)
2021	(3,958)
2022	483
2023	(298)
2024	0
Thereafter	0
Total	(\$5,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$130,576	\$81,305	\$40,208

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of 2018	\$76,773
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,154
- Net Difference Between Projected and Actual Investment	(6,117)
- Change of Assumptions	3,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,635
Pension Expense/Income	12,899
Contributions	(14,363)
Total Activity in FY 2019	4,532
Net Pension Liability as of 2019	\$81,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$263,510 Proportionate Share: 0.0000506

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$148,451	\$167,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,428	\$0
Net Difference Between Projected and Actual	0	7,905
Change of Assumptions	37	18,180
Changes in Proportion and Differences Between	26,303	418
Total	\$30,768	\$26,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,071
Total	\$32,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,513

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,512
2021	(1,974)
2022	3,342
2023	(615)
2024	0
Thereafter	0
Total	\$4,265

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$268,584	\$167,236	\$82,705

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of 2018	\$148,451
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,497
- Net Difference Between Projected and Actual Investment	(12,302)
- Change of Assumptions	5,339
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,225
Pension Expense/Income	32,539
Contributions	(29,513)
Total Activity in FY 2019	18,785
Net Pension Liability as of 2019	\$167,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1214000
 Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$51,279 Proportionate Share: 0.0000098

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$36,009	\$32,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$858	\$0
Net Difference Between Projected and Actual	0	1,531
Change of Assumptions	7	3,521
Changes in Proportion and Differences Between	10	2,782
Total	\$875	\$7,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,143)
Total	\$3,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,236

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,249)
2021	(3,327)
2022	(1,266)
2023	(117)
2024	0
Thereafter	0
Total	(\$6,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,018	\$32,390	\$16,018

PERF Net Pension Liability - Unaudited
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of 2018	\$36,009
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	389
- Net Difference Between Projected and Actual Investment	(2,597)
- Change of Assumptions	2,182
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,340)
Pension Expense/Income	3,983
Contributions	(5,236)
Total Activity in FY 2019	(3,619)
Net Pension Liability as of 2019	\$32,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$7,597,151 Proportionate Share: 0.0014582

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,719,265	\$4,819,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,617	\$0
Net Difference Between Projected and Actual	0	227,803
Change of Assumptions	1,073	523,909
Changes in Proportion and Differences Between	951,827	659,978
Total	\$1,080,517	\$1,411,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$762,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	313,392
Total	\$1,076,160

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$847,585

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$75,306
2021	(126,228)
2022	(262,564)
2023	(17,687)
2024	0
Thereafter	0
Total	(\$331,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,740,090	\$4,819,444	\$2,383,401

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of 2018	\$5,719,265
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,210
- Net Difference Between Projected and Actual Investment	(397,185)
- Change of Assumptions	381,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,166,266)
Pension Expense/Income	1,076,160
Contributions	(847,585)
Total Activity in FY 2019	(899,821)
Net Pension Liability as of 2019	\$4,819,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1216000
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$64,465 Proportionate Share: 0.0000124

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$74,735	\$40,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,085	\$0
Net Difference Between Projected and Actual	0	1,937
Change of Assumptions	9	4,455
Changes in Proportion and Differences Between	305	31,123
Total	\$1,399	\$37,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,486
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,470)
Total	(\$2,984)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,220

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,895)
2021	(14,355)
2022	(8,717)
2023	(149)
2024	0
Thereafter	0
Total	(\$36,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$65,819	\$40,983	\$20,268

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of 2018	\$74,735
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113
- Net Difference Between Projected and Actual Investment	(4,150)
- Change of Assumptions	7,376
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,887)
Pension Expense/Income	(2,984)
Contributions	(7,220)
Total Activity in FY 2019	(33,752)
Net Pension Liability as of 2019	\$40,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$1,768,007 Proportionate Share: 0.0003393

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,183,531	\$1,121,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,694	\$0
Net Difference Between Projected and Actual	0	53,006
Change of Assumptions	250	121,905
Changes in Proportion and Differences Between	1,860	46,993
Total	\$31,804	\$221,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,376)
Total	\$164,108

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,017

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$61,937)
2021	(99,730)
2022	(24,318)
2023	(4,115)
2024	0
Thereafter	0
Total	(\$190,100)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,800,996	\$1,121,408	\$554,580

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of 2018	\$1,183,531
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,297
- Net Difference Between Projected and Actual Investment	(88,058)
- Change of Assumptions	65,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,010)
Pension Expense/Income	164,108
Contributions	(198,017)
Total Activity in FY 2019	(62,123)
Net Pension Liability as of 2019	\$1,121,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1218000
 Submission Unit Name: CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	21
Total	\$21

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$1

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

PERF Net Pension Liability - Unaudited
CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY - 1218000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21)
Pension Expense/Income	21
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1221000
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$5,611,673 Proportionate Share: 0.0010771

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,652,843	\$3,559,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,264	\$0
Net Difference Between Projected and Actual	0	168,267
Change of Assumptions	793	386,986
Changes in Proportion and Differences Between	185,820	95
Total	\$280,877	\$555,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$563,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	140,151
Total	\$703,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$626,313

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,268)
2021	(170,341)
2022	(51,797)
2023	(13,065)
2024	0
Thereafter	0
Total	(\$274,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,717,221	\$3,559,884	\$1,760,500

PERF Net Pension Liability - Unaudited
GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of 2018	\$3,652,843
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,741
- Net Difference Between Projected and Actual Investment	(276,450)
- Change of Assumptions	191,619
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132,126)
Pension Expense/Income	703,570
Contributions	(626,313)
Total Activity in FY 2019	(92,959)
Net Pension Liability as of 2019	\$3,559,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$1,958,054 Proportionate Share: 0.0003758

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,282,045	\$1,242,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,889	\$0
Net Difference Between Projected and Actual	0	58,708
Change of Assumptions	277	135,019
Changes in Proportion and Differences Between	41,644	4,746
Total	\$74,810	\$198,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,778
Total	\$234,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,294

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,006)
2021	(72,320)
2022	(19,780)
2023	(4,557)
2024	0
Thereafter	0
Total	(\$123,663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,994,737	\$1,242,043	\$614,238

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of 2018	\$1,282,045
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,210
- Net Difference Between Projected and Actual Investment	(96,677)
- Change of Assumptions	68,053
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,649)
Pension Expense/Income	234,355
Contributions	(219,294)
Total Activity in FY 2019	(40,002)
Net Pension Liability as of 2019	\$1,242,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1223000
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$3,595,545 Proportionate Share: 0.0006901

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,243,069	\$2,280,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,395	\$0
Net Difference Between Projected and Actual	0	107,809
Change of Assumptions	508	247,942
Changes in Proportion and Differences Between	83,674	9,424
Total	\$144,577	\$365,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,280)
Total	\$332,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$400,104

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$65,440)
2021	(137,527)
2022	(9,260)
2023	(8,371)
2024	0
Thereafter	0
Total	(\$220,598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,663,034	\$2,280,824	\$1,127,956

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of 2018	\$2,243,069
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,213
- Net Difference Between Projected and Actual Investment	(174,240)
- Change of Assumptions	107,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,804
Pension Expense/Income	332,704
Contributions	(400,104)
Total Activity in FY 2019	37,755
Net Pension Liability as of 2019	\$2,280,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$4,381,502 Proportionate Share: 0.0008410

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,711,182	\$2,779,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,602	\$0
Net Difference Between Projected and Actual	0	131,383
Change of Assumptions	619	302,159
Changes in Proportion and Differences Between	120,706	6,702
Total	\$194,927	\$440,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$439,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,932
Total	\$476,850

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$486,747

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$67,825)
2021	(161,374)
2022	(5,916)
2023	(10,202)
2024	0
Thereafter	0
Total	(\$245,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,464,008	\$2,779,559	\$1,374,599

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of 2018	\$2,711,182
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,330
- Net Difference Between Projected and Actual Investment	(211,678)
- Change of Assumptions	127,319
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,303
Pension Expense/Income	476,850
Contributions	(486,747)
Total Activity in FY 2019	68,377
Net Pension Liability as of 2019	\$2,779,559

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1224001
 Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$127,737 Proportionate Share: 0.0000245

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$78,811	\$80,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,144	\$0
Net Difference Between Projected and Actual	0	3,827
Change of Assumptions	18	8,802
Changes in Proportion and Differences Between	7,455	0
Total	\$9,617	\$12,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,224
Total	\$19,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,306

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$286
2021	(2,900)
2022	(103)
2023	(295)
2024	0
Thereafter	0
Total	(\$3,012)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$130,045	\$80,974	\$40,045

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of 2018	\$78,811
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,118
- Net Difference Between Projected and Actual Investment	(6,161)
- Change of Assumptions	3,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,210)
Pension Expense/Income	19,040
Contributions	(14,306)
Total Activity in FY 2019	2,163
Net Pension Liability as of 2019	\$80,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$6,190,010 Proportionate Share: 0.0011881

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,456,154	\$3,926,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,979	\$0
Net Difference Between Projected and Actual	0	185,607
Change of Assumptions	874	426,866
Changes in Proportion and Differences Between	487,170	5,696
Total	\$592,023	\$618,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$621,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	198,292
Total	\$819,774

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$693,234

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$19,446
2021	(117,023)
2022	85,842
2023	(14,411)
2024	0
Thereafter	0
Total	(\$26,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,306,406	\$3,926,746	\$1,941,928

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of 2018	\$3,456,154
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,015
- Net Difference Between Projected and Actual Investment	(287,965)
- Change of Assumptions	120,707
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	452,295
Pension Expense/Income	819,774
Contributions	(693,234)
Total Activity in FY 2019	470,592
Net Pension Liability as of 2019	\$3,926,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$66,576 Proportionate Share: 0.0000128

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$43,142	\$42,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,120	\$0
Net Difference Between Projected and Actual	0	2,000
Change of Assumptions	9	4,599
Changes in Proportion and Differences Between	321	12
Total	\$1,450	\$6,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19)
Total	\$6,677

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,456

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,522)
2021	(2,937)
2022	(546)
2023	(156)
2024	0
Thereafter	0
Total	(\$5,161)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$67,942	\$42,305	\$20,921

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of 2018	\$43,142
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	559
- Net Difference Between Projected and Actual Investment	(3,278)
- Change of Assumptions	2,234
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427
Pension Expense/Income	6,677
Contributions	(7,456)
Total Activity in FY 2019	(837)
Net Pension Liability as of 2019	\$42,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$584,923 Proportionate Share: 0.0001123

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$426,329	\$371,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,828	\$0
Net Difference Between Projected and Actual	0	17,544
Change of Assumptions	83	40,348
Changes in Proportion and Differences Between	351	51,898
Total	\$10,262	\$109,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,743
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,436)
Total	\$28,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,509

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,295)
2021	(46,210)
2022	(16,660)
2023	(1,363)
2024	0
Thereafter	0
Total	(\$99,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$596,086	\$371,159	\$183,552

PERF Net Pension Liability - Unaudited
HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of 2018	\$426,329
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,281
- Net Difference Between Projected and Actual Investment	(30,170)
- Change of Assumptions	27,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,251)
Pension Expense/Income	28,307
Contributions	(65,509)
Total Activity in FY 2019	(55,170)
Net Pension Liability as of 2019	\$371,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$617,342 Proportionate Share: 0.0001185

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$360,766	\$391,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,371	\$0
Net Difference Between Projected and Actual	0	18,512
Change of Assumptions	87	42,575
Changes in Proportion and Differences Between	78,736	4
Total	\$89,194	\$61,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,186
Total	\$112,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,128

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$20,461
2021	4,512
2022	4,568
2023	(1,438)
2024	0
Thereafter	0
Total	\$28,103

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$628,995	\$391,650	\$193,686

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of 2018	\$360,766
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,678
- Net Difference Between Projected and Actual Investment	(29,196)
- Change of Assumptions	14,578
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,220)
Pension Expense/Income	112,172
Contributions	(69,128)
Total Activity in FY 2019	30,884
Net Pension Liability as of 2019	\$391,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$626,096 Proportionate Share: 0.0001202

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$381,148	\$397,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,520	\$0
Net Difference Between Projected and Actual	0	18,778
Change of Assumptions	88	43,186
Changes in Proportion and Differences Between	23,686	7,149
Total	\$34,294	\$69,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,240
Total	\$76,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,120

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,113)
2021	(24,104)
2022	856
2023	(1,458)
2024	0
Thereafter	0
Total	(\$34,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$638,019	\$397,269	\$196,465

PERF Net Pension Liability - Unaudited
PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of 2018	\$381,148
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,561
- Net Difference Between Projected and Actual Investment	(30,066)
- Change of Assumptions	17,193
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,438
Pension Expense/Income	76,115
Contributions	(70,120)
Total Activity in FY 2019	16,121
Net Pension Liability as of 2019	\$397,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$371,775 Proportionate Share: 0.0000714

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$242,209	\$235,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,249	\$0
Net Difference Between Projected and Actual	0	11,154
Change of Assumptions	53	25,653
Changes in Proportion and Differences Between	484	10,045
Total	\$6,786	\$46,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,349
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,520)
Total	\$27,829

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,639

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,401)
2021	(21,377)
2022	(3,422)
2023	(866)
2024	0
Thereafter	0
Total	(\$40,066)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$378,989	\$235,982	\$116,702

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of 2018	\$242,209
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,098
- Net Difference Between Projected and Actual Investment	(18,327)
- Change of Assumptions	12,713
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,099
Pension Expense/Income	27,829
Contributions	(41,639)
Total Activity in FY 2019	(6,227)
Net Pension Liability as of 2019	\$235,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1231000
 Submission Unit Name: BEECH GROVE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(5,136)
Total	(\$5,136)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

BEECH GROVE PUBLIC LIBRARY - 1231000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	5,136
Pension Expense/Income	(5,136)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$50,133 Proportionate Share: 0.0000096

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$32,272	\$31,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$840	\$0
Net Difference Between Projected and Actual	0	1,500
Change of Assumptions	7	3,449
Changes in Proportion and Differences Between	3,309	6
Total	\$4,156	\$4,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,045
Total	\$8,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,609

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$515
2021	(812)
2022	(385)
2023	(117)
2024	0
Thereafter	0
Total	(\$799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,957	\$31,729	\$15,691

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of 2018	\$32,272
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	420
- Net Difference Between Projected and Actual Investment	(2,456)
- Change of Assumptions	1,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,628)
Pension Expense/Income	8,067
Contributions	(5,609)
Total Activity in FY 2019	(543)
Net Pension Liability as of 2019	\$31,729

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,411,619 Proportionate Share: 0.0004629

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,656,739	\$1,529,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,512	\$0
Net Difference Between Projected and Actual	0	72,315
Change of Assumptions	341	166,313
Changes in Proportion and Differences Between	7,866	124,508
Total	\$48,719	\$363,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,994
Total	\$248,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,101

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$104,573)
2021	(160,585)
2022	(43,645)
2023	(5,614)
2024	0
Thereafter	0
Total	(\$314,417)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,457,062	\$1,529,914	\$756,602

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of 2018	\$1,656,739
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,958
- Net Difference Between Projected and Actual Investment	(121,381)
- Change of Assumptions	96,093
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,526)
Pension Expense/Income	248,132
Contributions	(270,101)
Total Activity in FY 2019	(126,825)
Net Pension Liability as of 2019	\$1,529,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1234000
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$25,964 Proportionate Share: 0.0000050

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$14,268	\$16,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$438	\$0
Net Difference Between Projected and Actual	0	781
Change of Assumptions	4	1,796
Changes in Proportion and Differences Between	2,268	1,139
Total	\$2,710	\$3,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8
Total	\$2,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,908

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$434)
2021	(941)
2022	428
2023	(59)
2024	0
Thereafter	0
Total	(\$1,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,540	\$16,525	\$8,172

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of 2018	\$14,268
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252
- Net Difference Between Projected and Actual Investment	(1,204)
- Change of Assumptions	465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,029
Pension Expense/Income	2,623
Contributions	(2,908)
Total Activity in FY 2019	2,257
Net Pension Liability as of 2019	\$16,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: \$7,200 Proportionate Share: 0.0000014

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,756	\$4,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123	\$0
Net Difference Between Projected and Actual	0	219
Change of Assumptions	1	503
Changes in Proportion and Differences Between	1,224	18,983
Total	\$1,348	\$19,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,351
Total	\$3,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,743)
2021	(9,436)
2022	(162)
2023	(16)
2024	0
Thereafter	0
Total	(\$18,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,431	\$4,627	\$2,288

PERF Net Pension Liability - Unaudited
HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000

Net Pension Liability as of 2018	\$4,756
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	(360)
- Change of Assumptions	251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,761)
Pension Expense/Income	3,083
Contributions	(403)
Total Activity in FY 2019	(129)
Net Pension Liability as of 2019	\$4,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$377,067 Proportionate Share: 0.0000724

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$274,821	\$239,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,336	\$0
Net Difference Between Projected and Actual	0	11,310
Change of Assumptions	53	26,012
Changes in Proportion and Differences Between	14,354	26,385
Total	\$20,743	\$63,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,131
Total	\$43,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,447

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,029)
2021	(20,373)
2022	(10,683)
2023	(879)
2024	0
Thereafter	0
Total	(\$42,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$384,297	\$239,287	\$118,336

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of 2018	\$274,821
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,761
- Net Difference Between Projected and Actual Investment	(19,449)
- Change of Assumptions	17,512
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,914)
Pension Expense/Income	43,003
Contributions	(42,447)
Total Activity in FY 2019	(35,534)
Net Pension Liability as of 2019	\$239,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$1,173,159 Proportionate Share: 0.0002252

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$802,722	\$744,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,709	\$0
Net Difference Between Projected and Actual	0	35,181
Change of Assumptions	166	80,911
Changes in Proportion and Differences Between	2,113	34,751
Total	\$21,988	\$150,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,143
Total	\$118,943

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,388

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,660)
2021	(66,041)
2022	(20,424)
2023	(2,730)
2024	0
Thereafter	0
Total	(\$128,855)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,195,356	\$744,300	\$368,085

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of 2018	\$802,722
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,266
- Net Difference Between Projected and Actual Investment	(58,954)
- Change of Assumptions	46,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,519)
Pension Expense/Income	118,943
Contributions	(131,388)
Total Activity in FY 2019	(58,422)
Net Pension Liability as of 2019	\$744,300

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1239000
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$864,335 Proportionate Share: 0.0001659

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$578,177	\$548,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,519	\$0
Net Difference Between Projected and Actual	0	25,917
Change of Assumptions	122	59,605
Changes in Proportion and Differences Between	12,746	12,511
Total	\$27,387	\$98,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,812)
Total	\$82,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,805

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,178)
2021	(37,692)
2022	(11,765)
2023	(2,011)
2024	0
Thereafter	0
Total	(\$70,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$880,593	\$548,310	\$271,161

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of 2018	\$578,177
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,997
- Net Difference Between Projected and Actual Investment	(43,040)
- Change of Assumptions	31,973
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,960)
Pension Expense/Income	82,968
Contributions	(96,805)
Total Activity in FY 2019	(29,867)
Net Pension Liability as of 2019	\$548,310

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$32,500 Proportionate Share: 0.000062

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,043	\$20,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$543	\$0
Net Difference Between Projected and Actual	0	969
Change of Assumptions	5	2,228
Changes in Proportion and Differences Between	873	254
Total	\$1,421	\$3,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(235)
Total	\$3,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,640

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$633)
2021	(1,276)
2022	(45)
2023	(76)
2024	0
Thereafter	0
Total	(\$2,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,909	\$20,491	\$10,134

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of 2018	\$20,043
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282
- Net Difference Between Projected and Actual Investment	(1,563)
- Change of Assumptions	947
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,414
Pension Expense/Income	3,008
Contributions	(3,640)
Total Activity in FY 2019	448
Net Pension Liability as of 2019	\$20,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1241000
 Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,409,652 Proportionate Share: 0.0002706

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$903,954	\$894,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,682	\$0
Net Difference Between Projected and Actual	0	42,274
Change of Assumptions	199	97,222
Changes in Proportion and Differences Between	13,569	21,439
Total	\$37,450	\$160,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,548
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,646)
Total	\$136,902

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,881

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,632)
2021	(70,094)
2022	(9,476)
2023	(3,283)
2024	0
Thereafter	0
Total	(\$123,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,436,338	\$894,350	\$442,291

PERF Net Pension Liability - Unaudited
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of 2018	\$903,954
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,922
- Net Difference Between Projected and Actual Investment	(69,046)
- Change of Assumptions	45,965
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,534
Pension Expense/Income	136,902
Contributions	(157,881)
Total Activity in FY 2019	(9,604)
Net Pension Liability as of 2019	\$894,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$421,871 Proportionate Share: 0.0000810

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$269,725	\$267,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,089	\$0
Net Difference Between Projected and Actual	0	12,654
Change of Assumptions	60	29,102
Changes in Proportion and Differences Between	8,115	3
Total	\$15,264	\$41,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,407
Total	\$54,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,250

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,420)
2021	(16,469)
2022	(2,625)
2023	(981)
2024	0
Thereafter	0
Total	(\$26,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$429,946	\$267,710	\$132,393

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of 2018	\$269,725
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,580
- Net Difference Between Projected and Actual Investment	(20,642)
- Change of Assumptions	13,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,103)
Pension Expense/Income	54,777
Contributions	(47,250)
Total Activity in FY 2019	(2,015)
Net Pension Liability as of 2019	\$267,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$1,724,923 Proportionate Share: 0.0003311

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,071,088	\$1,094,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,977	\$0
Net Difference Between Projected and Actual	0	51,725
Change of Assumptions	244	118,959
Changes in Proportion and Differences Between	72,102	1,269
Total	\$101,323	\$171,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,220
Total	\$192,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,191

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,539)
2021	(50,175)
2022	(2,900)
2023	(4,016)
2024	0
Thereafter	0
Total	(\$70,630)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,757,471	\$1,094,307	\$541,177

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT - 1243000

Net Pension Liability as of 2018	\$1,071,088
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,042
- Net Difference Between Projected and Actual Investment	(83,446)
- Change of Assumptions	50,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,688
Pension Expense/Income	192,415
Contributions	(193,191)
Total Activity in FY 2019	23,219
Net Pension Liability as of 2019	\$1,094,307

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPOUT-UTILITIES

Wages: \$5,589,815 Proportionate Share: 0.0010729

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,598,150	\$3,546,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,897	\$0
Net Difference Between Projected and Actual	0	167,611
Change of Assumptions	789	385,477
Changes in Proportion and Differences Between	38,468	144,188
Total	\$133,154	\$697,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$561,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(579,776)
Total	(\$18,554)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$612,534

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$224,183)
2021	(282,855)
2022	(44,069)
2023	(13,015)
2024	0
Thereafter	0
Total	(\$564,122)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,694,927	\$3,546,003	\$1,753,635

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT-UTILITIES - 1243001

Net Pension Liability as of 2018	\$3,598,150
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,086
- Net Difference Between Projected and Actual Investment	(274,174)
- Change of Assumptions	184,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	621,557
Pension Expense/Income	(18,554)
Contributions	(612,534)
Total Activity in FY 2019	(52,147)
Net Pension Liability as of 2019	\$3,546,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENNELLAER

Wages: \$3,958,783 Proportionate Share: 0.0007598

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,564,769	\$2,511,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,495	\$0
Net Difference Between Projected and Actual	0	118,697
Change of Assumptions	559	272,985
Changes in Proportion and Differences Between	22,180	42
Total	\$89,234	\$391,724

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,443
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,541
Total	\$460,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$443,384

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$84,654)
2021	(175,413)
2022	(33,206)
2023	(9,217)
2024	0
Thereafter	0
Total	(\$302,490)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,033,000	\$2,511,187	\$1,241,879

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of 2018	\$2,564,769
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,128
- Net Difference Between Projected and Actual Investment	(194,655)
- Change of Assumptions	133,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,927)
Pension Expense/Income	460,984
Contributions	(443,384)
Total Activity in FY 2019	(53,582)
Net Pension Liability as of 2019	\$2,511,187

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$444,132 Proportionate Share: 0.0000852

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$286,031	\$281,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,456	\$0
Net Difference Between Projected and Actual	0	13,310
Change of Assumptions	63	30,611
Changes in Proportion and Differences Between	4,068	6,583
Total	\$11,587	\$50,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,548
Total	\$52,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,743

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,161)
2021	(22,395)
2022	(3,328)
2023	(1,033)
2024	0
Thereafter	0
Total	(\$38,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$452,240	\$281,591	\$139,258

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of 2018	\$286,031
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,735
- Net Difference Between Projected and Actual Investment	(21,781)
- Change of Assumptions	14,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,463)
Pension Expense/Income	52,115
Contributions	(49,743)
Total Activity in FY 2019	(4,440)
Net Pension Liability as of 2019	\$281,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1246000
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	3,448
Total	\$227	\$3,448

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,560)
2021	(1,661)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$3,221)

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

PERF Net Pension Liability - Unaudited

THORNCREEK TOWNSHIP - WHITLEY COUNTY - 1246000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(478)
Pension Expense/Income	478
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1247000

Submission Unit Name: WASHINGTON TOWNSHIP, STARKE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	5
Total	\$5

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$1

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, STARKE COUNTY - 1247000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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)
Pension Expense/Income	5
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$804,652 Proportionate Share: 0.0001544

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$519,748	\$510,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,513	\$0
Net Difference Between Projected and Actual	0	24,121
Change of Assumptions	114	55,474
Changes in Proportion and Differences Between	4,445	3,595
Total	\$18,072	\$83,190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,900)
Total	\$78,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,118

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,985)
2021	(36,874)
2022	(6,386)
2023	(1,873)
2024	0
Thereafter	0
Total	(\$65,118)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$819,551	\$510,302	\$252,364

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of 2018	\$519,748
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,751
- Net Difference Between Projected and Actual Investment	(39,514)
- Change of Assumptions	26,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,715
Pension Expense/Income	78,865
Contributions	(90,118)
Total Activity in FY 2019	(9,446)
Net Pension Liability as of 2019	\$510,302

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$70,538 Proportionate Share: 0.0000135

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$58,089	\$44,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,181	\$0
Net Difference Between Projected and Actual	0	2,109
Change of Assumptions	10	4,850
Changes in Proportion and Differences Between	58	11,825
Total	\$1,249	\$18,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,715)
Total	\$2,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,900

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,123)
2021	(7,547)
2022	(3,698)
2023	(167)
2024	0
Thereafter	0
Total	(\$17,535)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$71,658	\$44,618	\$22,066

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of 2018	\$58,089
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	425
- Net Difference Between Projected and Actual Investment	(3,829)
- Change of Assumptions	4,349
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,863)
Pension Expense/Income	2,347
Contributions	(7,900)
Total Activity in FY 2019	(13,471)
Net Pension Liability as of 2019	\$44,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$1,638,425 Proportionate Share: 0.0003145

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,056,481	\$1,039,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,524	\$0
Net Difference Between Projected and Actual	0	49,132
Change of Assumptions	231	112,995
Changes in Proportion and Differences Between	11,568	18
Total	\$39,323	\$162,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,879
Total	\$169,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,503

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,638)
2021	(70,894)
2022	(12,473)
2023	(3,817)
2024	0
Thereafter	0
Total	(\$122,822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,669,358	\$1,039,443	\$514,044

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of 2018	\$1,056,481
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,779
- Net Difference Between Projected and Actual Investment	(80,421)
- Change of Assumptions	54,352
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,365
Pension Expense/Income	169,390
Contributions	(183,503)
Total Activity in FY 2019	(17,038)
Net Pension Liability as of 2019	\$1,039,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$363,975 Proportionate Share: 0.0000699

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$233,377	\$231,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,117	\$0
Net Difference Between Projected and Actual	0	10,920
Change of Assumptions	51	25,114
Changes in Proportion and Differences Between	3,580	6,108
Total	\$9,748	\$42,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,762)
Total	\$24,802

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,766

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,365)
2021	(17,762)
2022	(2,419)
2023	(848)
2024	0
Thereafter	0
Total	(\$32,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$371,028	\$231,024	\$114,250

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of 2018	\$233,377
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,081
- Net Difference Between Projected and Actual Investment	(17,832)
- Change of Assumptions	11,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,509
Pension Expense/Income	24,802
Contributions	(40,766)
Total Activity in FY 2019	(2,353)
Net Pension Liability as of 2019	\$231,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$842,283 Proportionate Share: 0.0001617

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$543,867	\$534,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,151	\$0
Net Difference Between Projected and Actual	0	25,261
Change of Assumptions	119	58,096
Changes in Proportion and Differences Between	4,988	712
Total	\$19,258	\$84,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,666)
Total	\$82,917

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,336

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,288)
2021	(36,977)
2022	(6,585)
2023	(1,961)
2024	0
Thereafter	0
Total	(\$64,811)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$858,300	\$534,429	\$264,296

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of 2018	\$543,867
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,075
- Net Difference Between Projected and Actual Investment	(41,368)
- Change of Assumptions	28,052
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,222
Pension Expense/Income	82,917
Contributions	(94,336)
Total Activity in FY 2019	(9,438)
Net Pension Liability as of 2019	\$534,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,424,131 Proportionate Share: 0.0002733

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$907,690	\$903,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,918	\$0
Net Difference Between Projected and Actual	0	42,695
Change of Assumptions	201	98,193
Changes in Proportion and Differences Between	18,540	5,842
Total	\$42,659	\$146,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,882
Total	\$150,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,497

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,856)
2021	(61,649)
2022	(8,250)
2023	(3,316)
2024	0
Thereafter	0
Total	(\$104,071)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,450,670	\$903,274	\$446,704

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of 2018	\$907,690
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,109
- Net Difference Between Projected and Actual Investment	(69,577)
- Change of Assumptions	45,587
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,120
Pension Expense/Income	150,842
Contributions	(159,497)
Total Activity in FY 2019	(4,416)
Net Pension Liability as of 2019	\$903,274

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1256000
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$10,283,769 Proportionate Share: 0.0019738

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,359,608	\$6,523,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,741	\$0
Net Difference Between Projected and Actual	0	308,351
Change of Assumptions	1,452	709,156
Changes in Proportion and Differences Between	480,345	1,806
Total	\$654,538	\$1,019,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,032,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	211,367
Total	\$1,243,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,143,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$50,497)
2021	(277,517)
2022	(12,819)
2023	(23,942)
2024	0
Thereafter	0
Total	(\$364,775)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,476,883	\$6,523,535	\$3,226,140

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of 2018	\$6,359,608
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,004
- Net Difference Between Projected and Actual Investment	(496,698)
- Change of Assumptions	298,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,841
Pension Expense/Income	1,243,840
Contributions	(1,143,327)
Total Activity in FY 2019	163,927
Net Pension Liability as of 2019	\$6,523,535

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1257000

Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$2,380,791 Proportionate Share: 0.0004570

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,491,303	\$1,510,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,995	\$0
Net Difference Between Projected and Actual	0	71,393
Change of Assumptions	336	164,193
Changes in Proportion and Differences Between	75,648	693
Total	\$115,979	\$236,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,209
Total	\$263,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,638

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,192)
2021	(79,340)
2022	(7,225)
2023	(5,543)
2024	0
Thereafter	0
Total	(\$120,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,425,745	\$1,510,414	\$746,958

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of 2018	\$1,491,303
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,594
- Net Difference Between Projected and Actual Investment	(115,560)
- Change of Assumptions	72,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,415
Pension Expense/Income	263,261
Contributions	(266,638)
Total Activity in FY 2019	19,111
Net Pension Liability as of 2019	\$1,510,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$3,976,153 Proportionate Share: 0.0007632

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,548,803	\$2,522,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,793	\$0
Net Difference Between Projected and Actual	0	119,229
Change of Assumptions	562	274,206
Changes in Proportion and Differences Between	77,377	6,297
Total	\$144,732	\$399,732

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$399,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,823)
Total	\$360,398

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$445,329

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$69,475)
2021	(149,725)
2022	(26,543)
2023	(9,257)
2024	0
Thereafter	0
Total	(\$255,000)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,051,047	\$2,522,425	\$1,247,436

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of 2018	\$2,548,803
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,634
- Net Difference Between Projected and Actual Investment	(194,715)
- Change of Assumptions	129,529
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,105
Pension Expense/Income	360,398
Contributions	(445,329)
Total Activity in FY 2019	(26,378)
Net Pension Liability as of 2019	\$2,522,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$125,892 Proportionate Share: 0.0000242

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$63,864	\$79,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,118	\$0
Net Difference Between Projected and Actual	0	3,781
Change of Assumptions	18	8,695
Changes in Proportion and Differences Between	28,383	0
Total	\$30,519	\$12,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,156
Total	\$24,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,100

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$9,072
2021	5,897
2022	3,367
2023	(293)
2024	0
Thereafter	0
Total	\$18,043

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$128,453	\$79,983	\$39,554

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of 2018	\$63,864
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,287
- Net Difference Between Projected and Actual Investment	(5,672)
- Change of Assumptions	1,425
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,364
Pension Expense/Income	24,815
Contributions	(14,100)
Total Activity in FY 2019	16,119
Net Pension Liability as of 2019	\$79,983

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$316,356 Proportionate Share: 0.0000607

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$201,445	\$200,617

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,312	\$0
Net Difference Between Projected and Actual	0	9,483
Change of Assumptions	45	21,809
Changes in Proportion and Differences Between	4,626	2,260
Total	\$9,983	\$33,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,751
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,162
Total	\$36,913

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,432

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,927)
2021	(14,114)
2022	(1,791)
2023	(737)
2024	0
Thereafter	0
Total	(\$23,569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$322,194	\$200,617	\$99,213

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of 2018	\$201,445
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,691
- Net Difference Between Projected and Actual Investment	(15,449)
- Change of Assumptions	10,101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	348
Pension Expense/Income	36,913
Contributions	(35,432)
Total Activity in FY 2019	(828)
Net Pension Liability as of 2019	\$200,617

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$329,581 Proportionate Share: 0.0000633

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$228,621	\$209,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,540	\$0
Net Difference Between Projected and Actual	0	9,889
Change of Assumptions	47	22,743
Changes in Proportion and Differences Between	12,216	11,280
Total	\$17,803	\$43,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,112
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,452
Total	\$34,564

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,913

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,703)
2021	(13,150)
2022	(6,488)
2023	(768)
2024	0
Thereafter	0
Total	(\$26,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$335,995	\$209,211	\$103,463

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of 2018	\$228,621
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,566
- Net Difference Between Projected and Actual Investment	(16,660)
- Change of Assumptions	13,467
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,434)
Pension Expense/Income	34,564
Contributions	(36,913)
Total Activity in FY 2019	(19,410)
Net Pension Liability as of 2019	\$209,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$29,746,487 Proportionate Share: 0.0057094

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$19,707,958	\$18,869,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$499,669	\$0
Net Difference Between Projected and Actual	0	891,934
Change of Assumptions	4,201	2,051,301
Changes in Proportion and Differences Between	36,140	370,889
Total	\$540,010	\$3,314,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,986,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,005
Total	\$3,004,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,331,316

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$848,547)
2021	(1,498,472)
2022	(357,841)
2023	(69,254)
2024	0
Thereafter	0
Total	(\$2,774,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,305,358	\$18,869,931	\$9,331,909

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of 2018	\$19,707,958
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243,272
- Net Difference Between Projected and Actual Investment	(1,475,606)
- Change of Assumptions	1,070,331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(349,236)
Pension Expense/Income	3,004,528
Contributions	(3,331,316)
Total Activity in FY 2019	(838,027)
Net Pension Liability as of 2019	\$18,869,931

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,264,176 Proportionate Share: 0.0004346

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,466,504	\$1,436,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,035	\$0
Net Difference Between Projected and Actual	0	67,894
Change of Assumptions	320	156,145
Changes in Proportion and Differences Between	9,667	3,107
Total	\$48,022	\$227,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,276)
Total	\$225,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,436

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,222)
2021	(101,729)
2022	(18,902)
2023	(5,271)
2024	0
Thereafter	0
Total	(\$179,124)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,306,846	\$1,436,381	\$710,346

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of 2018	\$1,466,504
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,956
- Net Difference Between Projected and Actual Investment	(111,326)
- Change of Assumptions	76,149
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,476
Pension Expense/Income	225,058
Contributions	(253,436)
Total Activity in FY 2019	(30,123)
Net Pension Liability as of 2019	\$1,436,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$3,887,742 Proportionate Share: 0.0007462

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,353,473	\$2,466,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,305	\$0
Net Difference Between Projected and Actual	0	116,573
Change of Assumptions	549	268,098
Changes in Proportion and Differences Between	207,017	1,474
Total	\$272,871	\$386,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,495
Total	\$456,824

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$435,428

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,477)
2021	(98,233)
2022	8,488
2023	(9,052)
2024	0
Thereafter	0
Total	(\$113,274)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,960,812	\$2,466,239	\$1,219,650

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of 2018	\$2,353,473
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,687
- Net Difference Between Projected and Actual Investment	(186,274)
- Change of Assumptions	104,727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138,230
Pension Expense/Income	456,824
Contributions	(435,428)
Total Activity in FY 2019	112,766
Net Pension Liability as of 2019	\$2,466,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,522,662 Proportionate Share: 0.0002923

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$981,067	\$966,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,581	\$0
Net Difference Between Projected and Actual	0	45,664
Change of Assumptions	215	105,019
Changes in Proportion and Differences Between	24,479	15
Total	\$50,275	\$150,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,937
Total	\$164,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,538

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,161)
2021	(59,328)
2022	(11,387)
2023	(3,547)
2024	0
Thereafter	0
Total	(\$100,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,551,521	\$966,070	\$477,759

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of 2018	\$981,067
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,818
- Net Difference Between Projected and Actual Investment	(74,719)
- Change of Assumptions	50,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,223
Pension Expense/Income	164,836
Contributions	(170,538)
Total Activity in FY 2019	(14,997)
Net Pension Liability as of 2019	\$966,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$3,668,288 Proportionate Share: 0.0007041

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,206,041	\$2,327,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,621	\$0
Net Difference Between Projected and Actual	0	109,996
Change of Assumptions	518	252,972
Changes in Proportion and Differences Between	234,409	1,529
Total	\$296,548	\$364,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$368,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	98,089
Total	\$466,396

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$406,741

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,074
2021	(76,217)
2022	10,733
2023	(8,539)
2024	0
Thereafter	0
Total	(\$67,949)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,737,346	\$2,327,095	\$1,150,839

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of 2018	\$2,206,041
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,921
- Net Difference Between Projected and Actual Investment	(175,330)
- Change of Assumptions	96,501
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,307
Pension Expense/Income	466,396
Contributions	(406,741)
Total Activity in FY 2019	121,054
Net Pension Liability as of 2019	\$2,327,095

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$94,959 Proportionate Share: 0.0000182

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$65,563	\$60,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,593	\$0
Net Difference Between Projected and Actual	0	2,843
Change of Assumptions	13	6,539
Changes in Proportion and Differences Between	4,415	63,327
Total	\$6,021	\$72,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,175
Total	\$22,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,635

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,221)
2021	(34,428)
2022	(1,819)
2023	(220)
2024	0
Thereafter	0
Total	(\$66,688)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,605	\$60,152	\$29,748

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of 2018	\$65,563
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	740
- Net Difference Between Projected and Actual Investment	(4,785)
- Change of Assumptions	3,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,271)
Pension Expense/Income	22,695
Contributions	(10,635)
Total Activity in FY 2019	(5,411)
Net Pension Liability as of 2019	\$60,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,135,795 Proportionate Share: 0.0002180

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$819,367	\$720,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,079	\$0
Net Difference Between Projected and Actual	0	34,056
Change of Assumptions	160	78,324
Changes in Proportion and Differences Between	16,147	68,623
Total	\$35,386	\$181,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,765)
Total	\$63,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,204

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,648)
2021	(67,046)
2022	(30,278)
2023	(2,645)
2024	0
Thereafter	0
Total	(\$145,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,157,139	\$720,504	\$356,317

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of 2018	\$819,367
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,419
- Net Difference Between Projected and Actual Investment	(58,322)
- Change of Assumptions	51,445
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,469)
Pension Expense/Income	63,268
Contributions	(127,204)
Total Activity in FY 2019	(98,863)
Net Pension Liability as of 2019	\$720,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$1,419,869 Proportionate Share: 0.0002725

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$861,151	\$900,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,848	\$0
Net Difference Between Projected and Actual	0	42,570
Change of Assumptions	200	97,905
Changes in Proportion and Differences Between	55,789	18,244
Total	\$79,837	\$158,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,542
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,978
Total	\$168,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,021

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,488)
2021	(54,769)
2022	2,680
2023	(3,305)
2024	0
Thereafter	0
Total	(\$78,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,446,423	\$900,630	\$445,396

PERF Net Pension Liability - Unaudited
SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of 2018	\$861,151
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,645
- Net Difference Between Projected and Actual Investment	(68,074)
- Change of Assumptions	38,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,896
Pension Expense/Income	168,520
Contributions	(159,021)
Total Activity in FY 2019	39,479
Net Pension Liability as of 2019	\$900,630

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1270000
 Submission Unit Name: TOWN OF DYER

Wages: \$2,808,843 Proportionate Share: 0.0005391

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,862,940	\$1,781,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,180	\$0
Net Difference Between Projected and Actual	0	84,219
Change of Assumptions	397	193,690
Changes in Proportion and Differences Between	0	80,492
Total	\$47,577	\$358,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(78,482)
Total	\$203,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$306,106

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,749)
2021	(161,358)
2022	(36,179)
2023	(6,538)
2024	0
Thereafter	0
Total	(\$310,824)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,861,530	\$1,781,760	\$881,149

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of 2018	\$1,862,940
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,943
- Net Difference Between Projected and Actual Investment	(139,392)
- Change of Assumptions	101,389
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,471
Pension Expense/Income	203,515
Contributions	(306,106)
Total Activity in FY 2019	(81,180)
Net Pension Liability as of 2019	\$1,781,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$489,901 Proportionate Share: 0.0000940

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$321,700	\$310,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,227	\$0
Net Difference Between Projected and Actual	0	14,685
Change of Assumptions	69	33,773
Changes in Proportion and Differences Between	320	2,787
Total	\$8,616	\$51,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,442)
Total	\$45,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,864

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,042)
2021	(23,247)
2022	(5,198)
2023	(1,142)
2024	0
Thereafter	0
Total	(\$42,629)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$498,950	\$310,676	\$153,641

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of 2018	\$321,700
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,042
- Net Difference Between Projected and Actual Investment	(24,212)
- Change of Assumptions	17,183
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,099
Pension Expense/Income	45,728
Contributions	(54,864)
Total Activity in FY 2019	(11,024)
Net Pension Liability as of 2019	\$310,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$30,867 Proportionate Share: 0.0000059

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$21,741	\$19,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$516	\$0
Net Difference Between Projected and Actual	0	922
Change of Assumptions	4	2,120
Changes in Proportion and Differences Between	210	3,857
Total	\$730	\$6,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(344)
Total	\$2,742

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,494

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,342)
2021	(3,055)
2022	(700)
2023	(72)
2024	0
Thereafter	0
Total	(\$6,169)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,317	\$19,500	\$9,643

PERF Net Pension Liability - Unaudited
COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000

Net Pension Liability as of 2018	\$21,741
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	233
- Net Difference Between Projected and Actual Investment	(1,566)
- Change of Assumptions	1,323
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,479)
Pension Expense/Income	2,742
Contributions	(3,494)
Total Activity in FY 2019	(2,241)
Net Pension Liability as of 2019	\$19,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1273000
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$639,831 Proportionate Share: 0.0001228

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$415,798	\$405,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,747	\$0
Net Difference Between Projected and Actual	0	19,184
Change of Assumptions	90	44,120
Changes in Proportion and Differences Between	1,536	8,453
Total	\$12,373	\$71,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,161)
Total	\$57,074

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,661

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,678)
2021	(32,533)
2022	(5,683)
2023	(1,490)
2024	0
Thereafter	0
Total	(\$59,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$651,819	\$405,862	\$200,714

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of 2018	\$415,798
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,337
- Net Difference Between Projected and Actual Investment	(31,498)
- Change of Assumptions	21,741
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,071
Pension Expense/Income	57,074
Contributions	(71,661)
Total Activity in FY 2019	(9,936)
Net Pension Liability as of 2019	\$405,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1274000
 Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,510,739 Proportionate Share: 0.0002900

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$916,523	\$958,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,380	\$0
Net Difference Between Projected and Actual	0	45,304
Change of Assumptions	213	104,193
Changes in Proportion and Differences Between	57,638	17,029
Total	\$83,231	\$166,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,130)
Total	\$138,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,202

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,667)
2021	(55,936)
2022	2,827
2023	(3,519)
2024	0
Thereafter	0
Total	(\$83,295)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,539,313	\$958,468	\$474,000

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of 2018	\$916,523
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,457
- Net Difference Between Projected and Actual Investment	(72,448)
- Change of Assumptions	40,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,576
Pension Expense/Income	138,566
Contributions	(169,202)
Total Activity in FY 2019	41,945
Net Pension Liability as of 2019	\$958,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$1,975,737 Proportionate Share: 0.0003792

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,288,839	\$1,253,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,186	\$0
Net Difference Between Projected and Actual	0	59,239
Change of Assumptions	279	136,241
Changes in Proportion and Differences Between	26,072	589
Total	\$59,537	\$196,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,355
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,163
Total	\$231,518

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,274

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,975)
2021	(79,189)
2022	(18,768)
2023	(4,600)
2024	0
Thereafter	0
Total	(\$136,532)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,012,784	\$1,253,280	\$619,795

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of 2018	\$1,288,839
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,419
- Net Difference Between Projected and Actual Investment	(97,409)
- Change of Assumptions	67,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,721)
Pension Expense/Income	231,518
Contributions	(221,274)
Total Activity in FY 2019	(35,559)
Net Pension Liability as of 2019	\$1,253,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$731,580 Proportionate Share: 0.0001404

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$507,858	\$464,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,287	\$0
Net Difference Between Projected and Actual	0	21,934
Change of Assumptions	103	50,444
Changes in Proportion and Differences Between	477	32,948
Total	\$12,867	\$105,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,599)
Total	\$58,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,934

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,519)
2021	(45,668)
2022	(14,568)
2023	(1,704)
2024	0
Thereafter	0
Total	(\$92,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$745,240	\$464,031	\$229,481

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of 2018	\$507,858
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,680
- Net Difference Between Projected and Actual Investment	(36,975)
- Change of Assumptions	29,993
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,434)
Pension Expense/Income	58,843
Contributions	(81,934)
Total Activity in FY 2019	(43,827)
Net Pension Liability as of 2019	\$464,031

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1277000
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,071,873 Proportionate Share: 0.0002057

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$700,131	\$679,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,002	\$0
Net Difference Between Projected and Actual	0	32,135
Change of Assumptions	151	73,905
Changes in Proportion and Differences Between	9,691	1,971
Total	\$27,844	\$108,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,994)
Total	\$103,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,046

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,411)
2021	(44,839)
2022	(10,422)
2023	(2,495)
2024	0
Thereafter	0
Total	(\$80,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,091,851	\$679,852	\$336,213

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of 2018	\$700,131
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,894
- Net Difference Between Projected and Actual Investment	(52,870)
- Change of Assumptions	36,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,144
Pension Expense/Income	103,605
Contributions	(120,046)
Total Activity in FY 2019	(20,279)
Net Pension Liability as of 2019	\$679,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$204,592 Proportionate Share: 0.0000393

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$145,394	\$129,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,439	\$0
Net Difference Between Projected and Actual	0	6,140
Change of Assumptions	29	14,120
Changes in Proportion and Differences Between	120	15,345
Total	\$3,588	\$35,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,485)
Total	\$10,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,914

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,448)
2021	(15,204)
2022	(4,886)
2023	(479)
2024	0
Thereafter	0
Total	(\$32,017)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$208,603	\$129,889	\$64,235

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of 2018	\$145,394
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,548
- Net Difference Between Projected and Actual Investment	(10,446)
- Change of Assumptions	8,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,673)
Pension Expense/Income	10,072
Contributions	(22,914)
Total Activity in FY 2019	(15,505)
Net Pension Liability as of 2019	\$129,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1280000
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$993,514 Proportionate Share: 0.0001907

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$715,757	\$630,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,689	\$0
Net Difference Between Projected and Actual	0	29,792
Change of Assumptions	140	68,516
Changes in Proportion and Differences Between	15,769	56,687
Total	\$32,598	\$154,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,463)
Total	\$86,290

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,269

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,223)
2021	(57,617)
2022	(26,242)
2023	(2,315)
2024	0
Thereafter	0
Total	(\$122,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,012,231	\$630,276	\$311,696

PERF Net Pension Liability - Unaudited
CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of 2018	\$715,757
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,377
- Net Difference Between Projected and Actual Investment	(50,990)
- Change of Assumptions	44,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,733)
Pension Expense/Income	86,290
Contributions	(111,269)
Total Activity in FY 2019	(85,481)
Net Pension Liability as of 2019	\$630,276

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$1,576,397 Proportionate Share: 0.0003026

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,004,506	\$1,000,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,483	\$0
Net Difference Between Projected and Actual	0	47,273
Change of Assumptions	223	108,720
Changes in Proportion and Differences Between	20,338	4,742
Total	\$47,044	\$160,735

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,237)
Total	\$157,050

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,550

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,090)
2021	(66,908)
2022	(9,022)
2023	(3,671)
2024	0
Thereafter	0
Total	(\$113,691)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,606,194	\$1,000,112	\$494,594

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of 2018	\$1,004,506
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,415
- Net Difference Between Projected and Actual Investment	(77,023)
- Change of Assumptions	50,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,317
Pension Expense/Income	157,050
Contributions	(176,550)
Total Activity in FY 2019	(4,394)
Net Pension Liability as of 2019	\$1,000,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$1,370,573 Proportionate Share: 0.0002631

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$900,896	\$869,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,026	\$0
Net Difference Between Projected and Actual	0	41,102
Change of Assumptions	194	94,528
Changes in Proportion and Differences Between	30,210	5,909
Total	\$53,430	\$141,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,492
Total	\$155,117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,498

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,704)
2021	(50,534)
2022	(14,681)
2023	(3,190)
2024	0
Thereafter	0
Total	(\$88,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,396,528	\$869,562	\$430,032

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of 2018	\$900,896
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,306
- Net Difference Between Projected and Actual Investment	(67,783)
- Change of Assumptions	48,171
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,647)
Pension Expense/Income	155,117
Contributions	(153,498)
Total Activity in FY 2019	(31,334)
Net Pension Liability as of 2019	\$869,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$11,767,302 Proportionate Share: 0.0022586

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,628,745	\$7,464,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,666	\$0
Net Difference Between Projected and Actual	0	352,843
Change of Assumptions	1,662	811,481
Changes in Proportion and Differences Between	106,859	3,928
Total	\$306,187	\$1,168,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,181,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,871
Total	\$1,202,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,317,933

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$242,222)
2021	(492,561)
2022	(99,886)
2023	(27,396)
2024	0
Thereafter	0
Total	(\$862,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,988,594	\$7,464,817	\$3,691,640

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of 2018	\$7,628,745
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,418
- Net Difference Between Projected and Actual Investment	(578,776)
- Change of Assumptions	396,906
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,138
Pension Expense/Income	1,202,319
Contributions	(1,317,933)
Total Activity in FY 2019	(163,928)
Net Pension Liability as of 2019	\$7,464,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$986,944 Proportionate Share: 0.0001894

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$632,530	\$625,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,576	\$0
Net Difference Between Projected and Actual	0	29,588
Change of Assumptions	139	68,049
Changes in Proportion and Differences Between	60,607	94
Total	\$77,322	\$97,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,405
Total	\$129,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,656

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$5,781
2021	(17,336)
2022	(6,557)
2023	(2,297)
2024	0
Thereafter	0
Total	(\$20,409)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,005,331	\$625,979	\$309,571

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of 2018	\$632,530
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,347
- Net Difference Between Projected and Actual Investment	(48,321)
- Change of Assumptions	32,144
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,543)
Pension Expense/Income	129,478
Contributions	(110,656)
Total Activity in FY 2019	(6,551)
Net Pension Liability as of 2019	\$625,979

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$123,399 Proportionate Share: 0.0000237

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$79,831	\$78,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,074	\$0
Net Difference Between Projected and Actual	0	3,702
Change of Assumptions	17	8,515
Changes in Proportion and Differences Between	682	1,691
Total	\$2,773	\$13,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(258)
Total	\$12,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,821

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,612)
2021	(6,238)
2022	(997)
2023	(288)
2024	0
Thereafter	0
Total	(\$11,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$125,799	\$78,330	\$38,737

PERF Net Pension Liability - Unaudited
BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of 2018	\$79,831
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,035
- Net Difference Between Projected and Actual Investment	(6,066)
- Change of Assumptions	4,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,082
Pension Expense/Income	12,139
Contributions	(13,821)
Total Activity in FY 2019	(1,501)
Net Pension Liability as of 2019	\$78,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$652,828 Proportionate Share: 0.0001253

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$390,320	\$414,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,966	\$0
Net Difference Between Projected and Actual	0	19,575
Change of Assumptions	92	45,018
Changes in Proportion and Differences Between	34,201	72
Total	\$45,259	\$64,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,135
Total	\$83,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,117

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,902)
2021	(17,620)
2022	2,636
2023	(1,520)
2024	0
Thereafter	0
Total	(\$19,406)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$665,089	\$414,124	\$204,801

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of 2018	\$390,320
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,888
- Net Difference Between Projected and Actual Investment	(31,135)
- Change of Assumptions	16,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,675
Pension Expense/Income	83,678
Contributions	(73,117)
Total Activity in FY 2019	23,804
Net Pension Liability as of 2019	\$414,124

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$709,425 Proportionate Share: 0.0001362

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$458,601	\$450,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,920	\$0
Net Difference Between Projected and Actual	0	21,277
Change of Assumptions	100	48,935
Changes in Proportion and Differences Between	40,382	0
Total	\$52,402	\$70,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,310
Total	\$95,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,456

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,163
2021	(13,651)
2022	(5,670)
2023	(1,652)
2024	0
Thereafter	0
Total	(\$17,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$722,946	\$450,150	\$222,616

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of 2018	\$458,601
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,953
- Net Difference Between Projected and Actual Investment	(34,859)
- Change of Assumptions	23,707
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,351)
Pension Expense/Income	95,555
Contributions	(79,456)
Total Activity in FY 2019	(8,451)
Net Pension Liability as of 2019	\$450,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1288000

Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$2,861,404 Proportionate Share: 0.0005492

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,723,321	\$1,815,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,064	\$0
Net Difference Between Projected and Actual	0	85,797
Change of Assumptions	404	197,319
Changes in Proportion and Differences Between	119,194	4,890
Total	\$167,662	\$288,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$287,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,149
Total	\$295,429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,440

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,602)
2021	(89,515)
2022	8,434
2023	(6,661)
2024	0
Thereafter	0
Total	(\$120,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,915,140	\$1,815,141	\$897,657

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of 2018	\$1,723,321
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,644
- Net Difference Between Projected and Actual Investment	(136,835)
- Change of Assumptions	75,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,340
Pension Expense/Income	295,429
Contributions	(320,440)
Total Activity in FY 2019	91,820
Net Pension Liability as of 2019	\$1,815,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$542,159 Proportionate Share: 0.0001041

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$373,675	\$344,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,111	\$0
Net Difference Between Projected and Actual	0	16,263
Change of Assumptions	77	37,402
Changes in Proportion and Differences Between	317	21,712
Total	\$9,505	\$75,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,534)
Total	\$46,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,722

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,505)
2021	(33,012)
2022	(10,093)
2023	(1,262)
2024	0
Thereafter	0
Total	(\$65,872)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$552,560	\$344,057	\$170,150

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of 2018	\$373,675
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,250
- Net Difference Between Projected and Actual Investment	(27,330)
- Change of Assumptions	21,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,520)
Pension Expense/Income	46,920
Contributions	(60,722)
Total Activity in FY 2019	(29,618)
Net Pension Liability as of 2019	\$344,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$2,984,598 Proportionate Share: 0.0005728

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,945,148	\$1,893,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,130	\$0
Net Difference Between Projected and Actual	0	89,484
Change of Assumptions	421	205,798
Changes in Proportion and Differences Between	41,154	2,121
Total	\$91,705	\$297,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,757)
Total	\$297,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$334,275

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,824)
2021	(117,009)
2022	(27,918)
2023	(6,947)
2024	0
Thereafter	0
Total	(\$205,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,040,409	\$1,893,140	\$936,231

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of 2018	\$1,945,148
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,824
- Net Difference Between Projected and Actual Investment	(147,092)
- Change of Assumptions	102,310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,357
Pension Expense/Income	297,868
Contributions	(334,275)
Total Activity in FY 2019	(52,008)
Net Pension Liability as of 2019	\$1,893,140

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$305,777 Proportionate Share: 0.0000587

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$196,689	\$194,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,137	\$0
Net Difference Between Projected and Actual	0	9,170
Change of Assumptions	43	21,090
Changes in Proportion and Differences Between	2,337	11,567
Total	\$7,517	\$41,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,256)
Total	\$25,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,286

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,156)
2021	(18,357)
2022	(3,084)
2023	(713)
2024	0
Thereafter	0
Total	(\$34,310)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$311,578	\$194,007	\$95,944

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of 2018	\$196,689
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,578
- Net Difference Between Projected and Actual Investment	(14,995)
- Change of Assumptions	10,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,507
Pension Expense/Income	25,449
Contributions	(30,286)
Total Activity in FY 2019	(2,682)
Net Pension Liability as of 2019	\$194,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$154,455 Proportionate Share: 0.0000296

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$109,725	\$97,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,591	\$0
Net Difference Between Projected and Actual	0	4,624
Change of Assumptions	22	10,635
Changes in Proportion and Differences Between	410	17,386
Total	\$3,023	\$32,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,758)
Total	\$10,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,299

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,172)
2021	(14,368)
2022	(3,724)
2023	(358)
2024	0
Thereafter	0
Total	(\$29,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$157,116	\$97,830	\$48,381

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of 2018	\$109,725
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,163
- Net Difference Between Projected and Actual Investment	(7,874)
- Change of Assumptions	6,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,354)
Pension Expense/Income	10,725
Contributions	(17,299)
Total Activity in FY 2019	(11,895)
Net Pension Liability as of 2019	\$97,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$832,660 Proportionate Share: 0.0001598

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$563,910	\$528,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,985	\$0
Net Difference Between Projected and Actual	0	24,964
Change of Assumptions	118	57,414
Changes in Proportion and Differences Between	0	30,028
Total	\$14,103	\$112,406

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,609)
Total	\$61,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,054

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,021)
2021	(49,559)
2022	(13,785)
2023	(1,938)
2024	0
Thereafter	0
Total	(\$98,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$848,215	\$528,149	\$261,190

PERF Net Pension Liability - Unaudited
OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of 2018	\$563,910
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,648
- Net Difference Between Projected and Actual Investment	(41,665)
- Change of Assumptions	31,903
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,574)
Pension Expense/Income	61,981
Contributions	(90,054)
Total Activity in FY 2019	(35,761)
Net Pension Liability as of 2019	\$528,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1294000
 Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURNE

Wages: \$1,058,117 Proportionate Share: 0.0002031

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$659,706	\$671,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,775	\$0
Net Difference Between Projected and Actual	0	31,729
Change of Assumptions	149	72,971
Changes in Proportion and Differences Between	25,578	8,815
Total	\$43,502	\$113,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,650)
Total	\$102,589

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,433

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,727)
2021	(43,357)
2022	(2,464)
2023	(2,465)
2024	0
Thereafter	0
Total	(\$70,013)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,078,050	\$671,258	\$331,963

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of 2018	\$659,706
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,192
- Net Difference Between Projected and Actual Investment	(51,267)
- Change of Assumptions	31,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,940
Pension Expense/Income	102,589
Contributions	(118,433)
Total Activity in FY 2019	11,552
Net Pension Liability as of 2019	\$671,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1295000
 Submission Unit Name: GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE - 1295000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1296000
 Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$1,398,389 Proportionate Share: 0.0002684

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$905,992	\$887,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,490	\$0
Net Difference Between Projected and Actual	0	41,930
Change of Assumptions	197	96,432
Changes in Proportion and Differences Between	124,625	9
Total	\$148,312	\$138,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	100,991
Total	\$241,388

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,620

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$31,497
2021	(6,573)
2022	(11,728)
2023	(3,255)
2024	0
Thereafter	0
Total	\$9,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,424,661	\$887,079	\$438,695

PERF Net Pension Liability - Unaudited
BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of 2018	\$905,992
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,703
- Net Difference Between Projected and Actual Investment	(68,762)
- Change of Assumptions	47,076
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,698)
Pension Expense/Income	241,388
Contributions	(156,620)
Total Activity in FY 2019	(18,913)
Net Pension Liability as of 2019	\$887,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1297000
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,567,978 Proportionate Share: 0.0003010

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,044,591	\$994,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,343	\$0
Net Difference Between Projected and Actual	0	47,023
Change of Assumptions	221	108,145
Changes in Proportion and Differences Between	51,317	19,225
Total	\$77,881	\$174,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,342
Total	\$167,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,614

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,084)
2021	(53,518)
2022	(20,259)
2023	(3,651)
2024	0
Thereafter	0
Total	(\$96,512)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,597,701	\$994,824	\$491,979

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of 2018	\$1,044,591
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,753
- Net Difference Between Projected and Actual Investment	(77,960)
- Change of Assumptions	57,311
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,049)
Pension Expense/Income	167,792
Contributions	(175,614)
Total Activity in FY 2019	(49,767)
Net Pension Liability as of 2019	\$994,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$112,710 Proportionate Share: 0.0000216

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$74,395	\$71,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,890	\$0
Net Difference Between Projected and Actual	0	3,374
Change of Assumptions	16	7,761
Changes in Proportion and Differences Between	0	7,483
Total	\$1,906	\$18,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,132)
Total	\$5,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,833

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,030)
2021	(8,046)
2022	(2,375)
2023	(261)
2024	0
Thereafter	0
Total	(\$16,712)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$114,652	\$71,389	\$35,305

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of 2018	\$74,395
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	922
- Net Difference Between Projected and Actual Investment	(5,577)
- Change of Assumptions	4,023
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	292
Pension Expense/Income	5,167
Contributions	(7,833)
Total Activity in FY 2019	(3,006)
Net Pension Liability as of 2019	\$71,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$967,866 Proportionate Share: 0.0001858

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$638,984	\$614,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,261	\$0
Net Difference Between Projected and Actual	0	29,026
Change of Assumptions	137	66,755
Changes in Proportion and Differences Between	0	42,964
Total	\$16,398	\$138,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,186)
Total	\$72,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,963

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,478)
2021	(63,567)
2022	(12,049)
2023	(2,253)
2024	0
Thereafter	0
Total	(\$122,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$986,222	\$614,081	\$303,687

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of 2018	\$638,984
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,948
- Net Difference Between Projected and Actual Investment	(47,950)
- Change of Assumptions	34,458
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,600
Pension Expense/Income	72,004
Contributions	(103,963)
Total Activity in FY 2019	(24,903)
Net Pension Liability as of 2019	\$614,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$1,763,706 Proportionate Share: 0.0003385

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,125,781	\$1,118,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,624	\$0
Net Difference Between Projected and Actual	0	52,881
Change of Assumptions	249	121,618
Changes in Proportion and Differences Between	41,898	504
Total	\$71,771	\$175,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,766
Total	\$192,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,535

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,253)
2021	(63,268)
2022	(10,605)
2023	(4,106)
2024	0
Thereafter	0
Total	(\$103,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,796,750	\$1,118,764	\$553,272

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of 2018	\$1,125,781
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,978
- Net Difference Between Projected and Actual Investment	(86,222)
- Change of Assumptions	56,709
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,221
Pension Expense/Income	192,832
Contributions	(197,535)
Total Activity in FY 2019	(7,017)
Net Pension Liability as of 2019	\$1,118,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1301000
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$1,894,883 Proportionate Share: 0.0003637

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,283,064	\$1,202,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,830	\$0
Net Difference Between Projected and Actual	0	56,818
Change of Assumptions	268	130,672
Changes in Proportion and Differences Between	2,722	135,422
Total	\$34,820	\$322,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,570)
Total	\$157,677

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,098

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,355)
2021	(146,079)
2022	(31,247)
2023	(4,411)
2024	0
Thereafter	0
Total	(\$288,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,930,511	\$1,202,052	\$594,461

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of 2018	\$1,283,064
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,138
- Net Difference Between Projected and Actual Investment	(94,817)
- Change of Assumptions	72,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,465)
Pension Expense/Income	157,677
Contributions	(205,098)
Total Activity in FY 2019	(81,012)
Net Pension Liability as of 2019	\$1,202,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1302000
 Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$1,723,120 Proportionate Share: 0.0003307

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,081,619	\$1,092,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,942	\$0
Net Difference Between Projected and Actual	0	51,663
Change of Assumptions	243	118,815
Changes in Proportion and Differences Between	36,920	17
Total	\$66,105	\$170,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,569
Total	\$186,554

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,984

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,812)
2021	(65,735)
2022	(5,832)
2023	(4,011)
2024	0
Thereafter	0
Total	(\$104,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,755,348	\$1,092,985	\$540,523

PERF Net Pension Liability - Unaudited
COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of 2018	\$1,081,619
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,871
- Net Difference Between Projected and Actual Investment	(83,696)
- Change of Assumptions	52,520
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,101
Pension Expense/Income	186,554
Contributions	(192,984)
Total Activity in FY 2019	11,366
Net Pension Liability as of 2019	\$1,092,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$248,844 Proportionate Share: 0.0000478

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$171,551	\$157,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,183	\$0
Net Difference Between Projected and Actual	0	7,467
Change of Assumptions	35	17,174
Changes in Proportion and Differences Between	8,930	7,581
Total	\$13,148	\$32,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,343
Total	\$28,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,871

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,032)
2021	(9,834)
2022	(4,628)
2023	(580)
2024	0
Thereafter	0
Total	(\$19,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$253,721	\$157,982	\$78,128

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of 2018	\$171,551
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,951
- Net Difference Between Projected and Actual Investment	(12,548)
- Change of Assumptions	9,997
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,445)
Pension Expense/Income	28,347
Contributions	(27,871)
Total Activity in FY 2019	(13,569)
Net Pension Liability as of 2019	\$157,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$1,578,356 Proportionate Share: 0.0003029

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,024,209	\$1,001,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,509	\$0
Net Difference Between Projected and Actual	0	47,320
Change of Assumptions	223	108,827
Changes in Proportion and Differences Between	15,894	180
Total	\$42,626	\$156,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,495
Total	\$166,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,958

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,016)
2021	(65,160)
2022	(13,851)
2023	(3,674)
2024	0
Thereafter	0
Total	(\$113,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,607,786	\$1,001,104	\$495,084

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of 2018	\$1,024,209
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,184
- Net Difference Between Projected and Actual Investment	(77,653)
- Change of Assumptions	53,407
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,024)
Pension Expense/Income	166,939
Contributions	(175,958)
Total Activity in FY 2019	(23,105)
Net Pension Liability as of 2019	\$1,001,104

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1305000
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$44,326 Proportionate Share: 0.0000085

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$34,650	\$28,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744	\$0
Net Difference Between Projected and Actual	0	1,328
Change of Assumptions	6	3,054
Changes in Proportion and Differences Between	40	5,192
Total	\$790	\$9,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,371)
Total	\$2,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,964

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,969)
2021	(3,860)
2022	(1,851)
2023	(104)
2024	0
Thereafter	0
Total	(\$8,784)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,118	\$28,093	\$13,893

PERF Net Pension Liability - Unaudited
HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of 2018	\$34,650
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293
- Net Difference Between Projected and Actual Investment	(2,354)
- Change of Assumptions	2,433
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,040)
Pension Expense/Income	2,075
Contributions	(4,964)
Total Activity in FY 2019	(6,557)
Net Pension Liability as of 2019	\$28,093

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$4,660 Proportionate Share: 0.0000009

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$25,478	\$2,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79	\$0
Net Difference Between Projected and Actual	0	141
Change of Assumptions	1	323
Changes in Proportion and Differences Between	491	19,548
Total	\$571	\$20,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,018)
Total	(\$11,547)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,183

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,107)
2021	(6,856)
2022	(5,468)
2023	(10)
2024	0
Thereafter	0
Total	(\$19,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,777	\$2,975	\$1,471

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of 2018	\$25,478
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(252)
- Net Difference Between Projected and Actual Investment	(896)
- Change of Assumptions	3,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,333)
Pension Expense/Income	(11,547)
Contributions	(1,183)
Total Activity in FY 2019	(22,503)
Net Pension Liability as of 2019	\$2,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1307000
 Submission Unit Name: J.E.E.S.E SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

J.E.E.S.E SCHOOL CORPORATION - 1307000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$79,852 Proportionate Share: 0.0000153

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$53,334	\$50,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,339	\$0
Net Difference Between Projected and Actual	0	2,390
Change of Assumptions	11	5,497
Changes in Proportion and Differences Between	299	3,379
Total	\$1,649	\$11,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	596
Total	\$8,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,943

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,247)
2021	(5,101)
2022	(1,083)
2023	(186)
2024	0
Thereafter	0
Total	(\$9,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$81,212	\$50,567	\$25,008

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of 2018	\$53,334
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	646
- Net Difference Between Projected and Actual Investment	(3,970)
- Change of Assumptions	2,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,049)
Pension Expense/Income	8,599
Contributions	(8,943)
Total Activity in FY 2019	(2,767)
Net Pension Liability as of 2019	\$50,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,031,175 Proportionate Share: 0.0003899

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,274,232	\$1,288,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,123	\$0
Net Difference Between Projected and Actual	0	60,911
Change of Assumptions	287	140,085
Changes in Proportion and Differences Between	95,979	20
Total	\$130,389	\$201,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,523
Total	\$263,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$227,482

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,014)
2021	(53,249)
2022	(6,634)
2023	(4,730)
2024	0
Thereafter	0
Total	(\$70,627)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,069,580	\$1,288,644	\$637,284

PERF Net Pension Liability - Unaudited
FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of 2018	\$1,274,232
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,546
- Net Difference Between Projected and Actual Investment	(98,649)
- Change of Assumptions	61,762
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,240)
Pension Expense/Income	263,475
Contributions	(227,482)
Total Activity in FY 2019	14,412
Net Pension Liability as of 2019	\$1,288,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$849,590 Proportionate Share: 0.0001631

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$501,064	\$539,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,274	\$0
Net Difference Between Projected and Actual	0	25,480
Change of Assumptions	120	58,599
Changes in Proportion and Differences Between	56,055	10
Total	\$70,449	\$84,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,650
Total	\$125,966

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,156

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,844
2021	(18,673)
2022	5,168
2023	(1,979)
2024	0
Thereafter	0
Total	(\$13,640)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$865,731	\$539,056	\$266,584

PERF Net Pension Liability - Unaudited
PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of 2018	\$501,064
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,755
- Net Difference Between Projected and Actual Investment	(40,320)
- Change of Assumptions	20,780
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,967
Pension Expense/Income	125,966
Contributions	(95,156)
Total Activity in FY 2019	37,992
Net Pension Liability as of 2019	\$539,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$9,253,873 Proportionate Share: 0.0017761

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,974,044	\$5,870,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,439	\$0
Net Difference Between Projected and Actual	0	277,466
Change of Assumptions	1,307	638,126
Changes in Proportion and Differences Between	164,600	94
Total	\$321,346	\$915,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$929,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,760
Total	\$990,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,036,659

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$148,906)
2021	(351,613)
2022	(72,276)
2023	(21,545)
2024	0
Thereafter	0
Total	(\$594,340)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,427,496	\$5,870,124	\$2,903,003

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of 2018	\$5,974,044
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,718
- Net Difference Between Projected and Actual Investment	(454,394)
- Change of Assumptions	308,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,433
Pension Expense/Income	990,818
Contributions	(1,036,659)
Total Activity in FY 2019	(103,920)
Net Pension Liability as of 2019	\$5,870,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1312001
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$129,738 Proportionate Share: 0.0000249

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$93,419	\$82,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,179	\$0
Net Difference Between Projected and Actual	0	3,890
Change of Assumptions	18	8,946
Changes in Proportion and Differences Between	538	13,512
Total	\$2,735	\$26,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,203)
Total	\$11,822

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,531

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,455)
2021	(11,439)
2022	(3,416)
2023	(303)
2024	0
Thereafter	0
Total	(\$23,613)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$132,169	\$82,296	\$40,699

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of 2018	\$93,419
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	963
- Net Difference Between Projected and Actual Investment	(6,657)
- Change of Assumptions	5,849
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,569)
Pension Expense/Income	11,822
Contributions	(14,531)
Total Activity in FY 2019	(11,123)
Net Pension Liability as of 2019	\$82,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$4,795,069 Proportionate Share: 0.0009203

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,069,230	\$3,041,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,542	\$0
Net Difference Between Projected and Actual	0	143,771
Change of Assumptions	677	330,650
Changes in Proportion and Differences Between	69,841	278
Total	\$151,060	\$474,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$481,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,923
Total	\$513,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$536,819

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$88,850)
2021	(192,629)
2022	(30,997)
2023	(11,163)
2024	0
Thereafter	0
Total	(\$323,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,884,930	\$3,041,650	\$1,504,213

PERF Net Pension Liability - Unaudited

WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of 2018	\$3,069,230
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,612
- Net Difference Between Projected and Actual Investment	(234,670)
- Change of Assumptions	155,522
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,453
Pension Expense/Income	513,322
Contributions	(536,819)
Total Activity in FY 2019	(27,580)
Net Pension Liability as of 2019	\$3,041,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$4,041,653 Proportionate Share: 0.0007757

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,643,241	\$2,563,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,887	\$0
Net Difference Between Projected and Actual	0	121,181
Change of Assumptions	571	278,697
Changes in Proportion and Differences Between	2,803	162,783
Total	\$71,261	\$562,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,075)
Total	\$351,685

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$448,206

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$178,703)
2021	(262,232)
2022	(41,058)
2023	(9,407)
2024	0
Thereafter	0
Total	(\$491,400)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,117,397	\$2,563,738	\$1,267,867

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of 2018	\$2,643,241
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,499
- Net Difference Between Projected and Actual Investment	(199,463)
- Change of Assumptions	139,985
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,997
Pension Expense/Income	351,685
Contributions	(448,206)
Total Activity in FY 2019	(79,503)
Net Pension Liability as of 2019	\$2,563,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1316000
 Submission Unit Name: RENSSELAER CENTRAL SCHOOL CORPORATION

Wages: \$907,573 Proportionate Share: 0.0001742

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$643,061	\$575,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,245	\$0
Net Difference Between Projected and Actual	0	27,214
Change of Assumptions	128	62,587
Changes in Proportion and Differences Between	595	58,384
Total	\$15,968	\$148,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,374)
Total	\$68,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,645

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,978)
2021	(63,834)
2022	(21,291)
2023	(2,114)
2024	0
Thereafter	0
Total	(\$132,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$924,649	\$575,742	\$284,727

PERF Net Pension Liability - Unaudited
RENSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of 2018	\$643,061
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,879
- Net Difference Between Projected and Actual Investment	(46,259)
- Change of Assumptions	39,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,303)
Pension Expense/Income	68,748
Contributions	(101,645)
Total Activity in FY 2019	(67,319)
Net Pension Liability as of 2019	\$575,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$190,867 Proportionate Share: 0.0000366

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$128,408	\$120,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,203	\$0
Net Difference Between Projected and Actual	0	5,718
Change of Assumptions	27	13,150
Changes in Proportion and Differences Between	128	4,059
Total	\$3,358	\$22,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,717)
Total	\$16,428

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,376

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,192)
2021	(10,128)
2022	(2,804)
2023	(445)
2024	0
Thereafter	0
Total	(\$19,569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$194,272	\$120,965	\$59,822

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of 2018	\$128,408
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,533
- Net Difference Between Projected and Actual Investment	(9,521)
- Change of Assumptions	7,189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,696)
Pension Expense/Income	16,428
Contributions	(21,376)
Total Activity in FY 2019	(7,443)
Net Pension Liability as of 2019	\$120,965

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$328,920 Proportionate Share: 0.0000631

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$226,243	\$208,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,522	\$0
Net Difference Between Projected and Actual	0	9,858
Change of Assumptions	46	22,671
Changes in Proportion and Differences Between	1,598	11,072
Total	\$7,166	\$43,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,448
Total	\$41,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,887

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,662)
2021	(18,971)
2022	(6,036)
2023	(766)
2024	0
Thereafter	0
Total	(\$36,435)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,933	\$208,550	\$103,136

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of 2018	\$226,243
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,578
- Net Difference Between Projected and Actual Investment	(16,558)
- Change of Assumptions	13,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,443)
Pension Expense/Income	41,455
Contributions	(36,887)
Total Activity in FY 2019	(17,693)
Net Pension Liability as of 2019	\$208,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$205,225 Proportionate Share: 0.0000394

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$118,557	\$130,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,448	\$0
Net Difference Between Projected and Actual	0	6,155
Change of Assumptions	29	14,156
Changes in Proportion and Differences Between	16,123	79
Total	\$19,600	\$20,390

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,077
Total	\$25,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,985

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,131
2021	(3,307)
2022	1,865
2023	(479)
2024	0
Thereafter	0
Total	(\$790)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$209,134	\$130,220	\$64,399

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of 2018	\$118,557
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,906
- Net Difference Between Projected and Actual Investment	(9,666)
- Change of Assumptions	4,627
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,094
Pension Expense/Income	25,687
Contributions	(22,985)
Total Activity in FY 2019	11,663
Net Pension Liability as of 2019	\$130,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$191,692 Proportionate Share: 0.0000368

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$156,943	\$121,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,221	\$0
Net Difference Between Projected and Actual	0	5,749
Change of Assumptions	27	13,222
Changes in Proportion and Differences Between	161	35,271
Total	\$3,409	\$54,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,216)
Total	(\$12,966)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,469

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,290)
2021	(21,353)
2022	(9,744)
2023	(446)
2024	0
Thereafter	0
Total	(\$50,833)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$195,334	\$121,626	\$60,149

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of 2018	\$156,943
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,179
- Net Difference Between Projected and Actual Investment	(10,397)
- Change of Assumptions	11,630
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,294)
Pension Expense/Income	(12,966)
Contributions	(21,469)
Total Activity in FY 2019	(35,317)
Net Pension Liability as of 2019	\$121,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1322000
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,561,106 Proportionate Share: 0.0002996

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,020,133	\$990,197

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,220	\$0
Net Difference Between Projected and Actual	0	46,804
Change of Assumptions	220	107,642
Changes in Proportion and Differences Between	6,030	1,982
Total	\$32,470	\$156,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,531
Total	\$160,248

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,836

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,644)
2021	(69,397)
2022	(15,282)
2023	(3,635)
2024	0
Thereafter	0
Total	(\$123,958)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,590,270	\$990,197	\$489,691

PERF Net Pension Liability - Unaudited
NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of 2018	\$1,020,133
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,949
- Net Difference Between Projected and Actual Investment	(77,016)
- Change of Assumptions	53,943
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,224)
Pension Expense/Income	160,248
Contributions	(174,836)
Total Activity in FY 2019	(29,936)
Net Pension Liability as of 2019	\$990,197

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1323000
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$6,235,889 Proportionate Share: 0.0011969

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,987,452	\$3,955,831

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,749	\$0
Net Difference Between Projected and Actual	0	186,982
Change of Assumptions	881	430,028
Changes in Proportion and Differences Between	77,081	71,288
Total	\$182,711	\$688,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$626,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	78,978
Total	\$705,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$696,454

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$155,555)
2021	(295,877)
2022	(39,637)
2023	(14,518)
2024	0
Thereafter	0
Total	(\$505,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,353,116	\$3,955,831	\$1,956,311

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of 2018	\$3,987,452
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,873
- Net Difference Between Projected and Actual Investment	(305,075)
- Change of Assumptions	201,594
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,378
Pension Expense/Income	705,063
Contributions	(696,454)
Total Activity in FY 2019	(31,621)
Net Pension Liability as of 2019	\$3,955,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1324000
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,010,970 Proportionate Share: 0.0001940

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$645,099	\$641,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,978	\$0
Net Difference Between Projected and Actual	0	30,307
Change of Assumptions	143	69,701
Changes in Proportion and Differences Between	12,142	57,309
Total	\$29,263	\$157,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,368)
Total	\$43,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,224

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,031)
2021	(67,623)
2022	(6,047)
2023	(2,353)
2024	0
Thereafter	0
Total	(\$128,054)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,029,747	\$641,182	\$317,089

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of 2018	\$645,099
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,585
- Net Difference Between Projected and Actual Investment	(49,412)
- Change of Assumptions	32,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,538
Pension Expense/Income	43,111
Contributions	(113,224)
Total Activity in FY 2019	(3,917)
Net Pension Liability as of 2019	\$641,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1325000
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$2,704,701 Proportionate Share: 0.0005191

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,484,509	\$1,715,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,430	\$0
Net Difference Between Projected and Actual	0	81,095
Change of Assumptions	382	186,505
Changes in Proportion and Differences Between	381,326	73
Total	\$427,138	\$267,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	177,100
Total	\$448,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,751

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$93,597
2021	28,342
2022	43,823
2023	(6,297)
2024	0
Thereafter	0
Total	\$159,465

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,755,370	\$1,715,659	\$848,459

PERF Net Pension Liability - Unaudited
SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of 2018	\$1,484,509
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,117
- Net Difference Between Projected and Actual Investment	(125,060)
- Change of Assumptions	48,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,511
Pension Expense/Income	448,635
Contributions	(302,751)
Total Activity in FY 2019	231,150
Net Pension Liability as of 2019	\$1,715,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$535,027 Proportionate Share: 0.0001027

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$333,930	\$339,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,988	\$0
Net Difference Between Projected and Actual	0	16,044
Change of Assumptions	76	36,899
Changes in Proportion and Differences Between	13,247	18
Total	\$22,311	\$52,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,390
Total	\$58,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,923

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,311)
2021	(19,770)
2022	(1,323)
2023	(1,246)
2024	0
Thereafter	0
Total	(\$30,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$545,129	\$339,430	\$167,861

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of 2018	\$333,930
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,644
- Net Difference Between Projected and Actual Investment	(25,934)
- Change of Assumptions	15,998
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,604
Pension Expense/Income	58,111
Contributions	(59,923)
Total Activity in FY 2019	5,500
Net Pension Liability as of 2019	\$339,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1327000
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,900,121 Proportionate Share: 0.0005566

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,886,719	\$1,839,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,712	\$0
Net Difference Between Projected and Actual	0	86,953
Change of Assumptions	410	199,978
Changes in Proportion and Differences Between	8,656	78,395
Total	\$57,778	\$365,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,245)
Total	\$285,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,802

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$105,914)
2021	(168,600)
2022	(26,283)
2023	(6,751)
2024	0
Thereafter	0
Total	(\$307,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,954,419	\$1,839,598	\$909,752

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of 2018	\$1,886,719
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,166
- Net Difference Between Projected and Actual Investment	(142,830)
- Change of Assumptions	98,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,563
Pension Expense/Income	285,906
Contributions	(324,802)
Total Activity in FY 2019	(47,121)
Net Pension Liability as of 2019	\$1,839,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1328000
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ROCKVILLE COMMUNITY SCHOOLS - 1328000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$245,328 Proportionate Share: 0.0000471

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$162,039	\$155,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,122	\$0
Net Difference Between Projected and Actual	0	7,358
Change of Assumptions	35	16,922
Changes in Proportion and Differences Between	6,138	1,704
Total	\$10,295	\$25,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,637
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,398
Total	\$31,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,477

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,253)
2021	(9,046)
2022	(2,819)
2023	(571)
2024	0
Thereafter	0
Total	(\$15,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$250,006	\$155,669	\$76,984

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of 2018	\$162,039
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,014
- Net Difference Between Projected and Actual Investment	(12,157)
- Change of Assumptions	8,745
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,530)
Pension Expense/Income	31,035
Contributions	(27,477)
Total Activity in FY 2019	(6,370)
Net Pension Liability as of 2019	\$155,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1332000
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$538,213 Proportionate Share: 0.0001033

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$334,609	\$341,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,040	\$0
Net Difference Between Projected and Actual	0	16,138
Change of Assumptions	76	37,114
Changes in Proportion and Differences Between	18,890	367
Total	\$28,006	\$53,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,035
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,160
Total	\$59,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,280

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,002)
2021	(17,342)
2022	(1,015)
2023	(1,254)
2024	0
Thereafter	0
Total	(\$25,613)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$548,314	\$341,413	\$168,842

PERF Net Pension Liability - Unaudited

CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of 2018	\$334,609
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,687
- Net Difference Between Projected and Actual Investment	(26,048)
- Change of Assumptions	15,891
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,359
Pension Expense/Income	59,195
Contributions	(60,280)
Total Activity in FY 2019	6,804
Net Pension Liability as of 2019	\$341,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$449,183 Proportionate Share: 0.0000862

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$254,439	\$284,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,544	\$0
Net Difference Between Projected and Actual	0	13,466
Change of Assumptions	63	30,970
Changes in Proportion and Differences Between	31,937	35,301
Total	\$39,544	\$79,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,753)
Total	\$37,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,308

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,145)
2021	(26,318)
2022	5,315
2023	(1,045)
2024	0
Thereafter	0
Total	(\$40,193)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$457,548	\$284,896	\$140,892

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of 2018	\$254,439
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,233
- Net Difference Between Projected and Actual Investment	(21,001)
- Change of Assumptions	9,341
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,855
Pension Expense/Income	37,337
Contributions	(50,308)
Total Activity in FY 2019	30,457
Net Pension Liability as of 2019	\$284,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1334000
 Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$22,783 Proportionate Share: 0.0000044

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,588	\$14,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$385	\$0
Net Difference Between Projected and Actual	0	687
Change of Assumptions	3	1,581
Changes in Proportion and Differences Between	2,677	869
Total	\$3,065	\$3,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,089
Total	\$3,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,542

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$210
2021	(344)
2022	115
2023	(53)
2024	0
Thereafter	0
Total	(\$72)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,355	\$14,542	\$7,192

PERF Net Pension Liability - Unaudited

NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of 2018	\$13,588
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208
- Net Difference Between Projected and Actual Investment	(1,089)
- Change of Assumptions	572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	414
Pension Expense/Income	3,391
Contributions	(2,542)
Total Activity in FY 2019	954
Net Pension Liability as of 2019	\$14,542

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$1,463,064 Proportionate Share: 0.0002808

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$957,627	\$928,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,575	\$0
Net Difference Between Projected and Actual	0	43,867
Change of Assumptions	207	100,887
Changes in Proportion and Differences Between	92,767	5,535
Total	\$117,549	\$150,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,530
Total	\$202,413

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,137

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10,687
2021	(24,939)
2022	(15,083)
2023	(3,405)
2024	0
Thereafter	0
Total	(\$32,740)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,490,480	\$928,062	\$458,962

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of 2018	\$957,627
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,116
- Net Difference Between Projected and Actual Investment	(72,228)
- Change of Assumptions	50,798
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,527)
Pension Expense/Income	202,413
Contributions	(162,137)
Total Activity in FY 2019	(29,565)
Net Pension Liability as of 2019	\$928,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1336000
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$564,606 Proportionate Share: 0.0001084

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$360,427	\$358,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,487	\$0
Net Difference Between Projected and Actual	0	16,934
Change of Assumptions	80	38,946
Changes in Proportion and Differences Between	32,417	4
Total	\$41,984	\$55,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,703
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,646
Total	\$80,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,236

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,297
2021	(11,504)
2022	(3,378)
2023	(1,315)
2024	0
Thereafter	0
Total	(\$13,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$575,385	\$358,269	\$177,178

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of 2018	\$360,427
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,798
- Net Difference Between Projected and Actual Investment	(27,608)
- Change of Assumptions	18,146
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,607)
Pension Expense/Income	80,349
Contributions	(63,236)
Total Activity in FY 2019	(2,158)
Net Pension Liability as of 2019	\$358,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$519,742 Proportionate Share: 0.0000998

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$334,269	\$329,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,734	\$0
Net Difference Between Projected and Actual	0	15,591
Change of Assumptions	73	35,857
Changes in Proportion and Differences Between	11,616	79
Total	\$20,423	\$51,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,925
Total	\$58,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,211

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,399)
2021	(18,775)
2022	(3,718)
2023	(1,212)
2024	0
Thereafter	0
Total	(\$31,104)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$529,736	\$329,845	\$163,121

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of 2018	\$334,269
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,385
- Net Difference Between Projected and Actual Investment	(25,491)
- Change of Assumptions	17,092
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(328)
Pension Expense/Income	58,129
Contributions	(58,211)
Total Activity in FY 2019	(4,424)
Net Pension Liability as of 2019	\$329,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$162,352 Proportionate Share: 0.0000312

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$131,466	\$103,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,731	\$0
Net Difference Between Projected and Actual	0	4,874
Change of Assumptions	23	11,210
Changes in Proportion and Differences Between	317	23,501
Total	\$3,071	\$39,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,638)
Total	\$9,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,183

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,331)
2021	(15,936)
2022	(7,869)
2023	(378)
2024	0
Thereafter	0
Total	(\$36,514)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$165,609	\$103,118	\$50,996

PERF Net Pension Liability - Unaudited
CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of 2018	\$131,466
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,021
- Net Difference Between Projected and Actual Investment	(8,767)
- Change of Assumptions	9,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,710)
Pension Expense/Income	9,682
Contributions	(18,183)
Total Activity in FY 2019	(28,348)
Net Pension Liability as of 2019	\$103,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$102,504 Proportionate Share: 0.0000197

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$71,338	\$65,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,724	\$0
Net Difference Between Projected and Actual	0	3,078
Change of Assumptions	14	7,078
Changes in Proportion and Differences Between	617	3,697
Total	\$2,355	\$13,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,528)
Total	\$8,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,461

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,507)
2021	(5,679)
2022	(2,071)
2023	(241)
2024	0
Thereafter	0
Total	(\$11,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,567	\$65,110	\$32,199

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of 2018	\$71,338
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	796
- Net Difference Between Projected and Actual Investment	(5,191)
- Change of Assumptions	4,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,369)
Pension Expense/Income	8,777
Contributions	(11,461)
Total Activity in FY 2019	(6,228)
Net Pension Liability as of 2019	\$65,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$671,617 Proportionate Share: 0.0001289

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$425,650	\$426,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,281	\$0
Net Difference Between Projected and Actual	0	20,137
Change of Assumptions	95	46,312
Changes in Proportion and Differences Between	10,798	5,693
Total	\$22,174	\$72,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,890
Total	\$72,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,221

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,290)
2021	(29,831)
2022	(3,282)
2023	(1,565)
2024	0
Thereafter	0
Total	(\$49,968)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$684,198	\$426,023	\$210,685

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of 2018	\$425,650
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,743
- Net Difference Between Projected and Actual Investment	(32,743)
- Change of Assumptions	21,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,165
Pension Expense/Income	72,316
Contributions	(75,221)
Total Activity in FY 2019	373
Net Pension Liability as of 2019	\$426,023

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$795,465 Proportionate Share: 0.0001527

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$537,752	\$504,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,364	\$0
Net Difference Between Projected and Actual	0	23,855
Change of Assumptions	112	54,863
Changes in Proportion and Differences Between	25,853	16,286
Total	\$39,329	\$95,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,511
Total	\$81,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,092

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,104)
2021	(29,498)
2022	(12,220)
2023	(1,853)
2024	0
Thereafter	0
Total	(\$55,675)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$810,528	\$504,683	\$249,585

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of 2018	\$537,752
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,368
- Net Difference Between Projected and Actual Investment	(39,781)
- Change of Assumptions	30,312
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,263)
Pension Expense/Income	81,387
Contributions	(89,092)
Total Activity in FY 2019	(33,069)
Net Pension Liability as of 2019	\$504,683

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$155,576 Proportionate Share: 0.0000299

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$135,882	\$98,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,617	\$0
Net Difference Between Projected and Actual	0	4,671
Change of Assumptions	22	10,743
Changes in Proportion and Differences Between	11,645	28,362
Total	\$14,284	\$43,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,554)
Total	\$14,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,424

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,559)
2021	(11,573)
2022	(9,998)
2023	(362)
2024	0
Thereafter	0
Total	(\$29,492)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$158,708	\$98,821	\$48,871

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of 2018	\$135,882
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	849
- Net Difference Between Projected and Actual Investment	(8,695)
- Change of Assumptions	10,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,650)
Pension Expense/Income	14,086
Contributions	(17,424)
Total Activity in FY 2019	(37,061)
Net Pension Liability as of 2019	\$98,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,027,154 Proportionate Share: 0.0003891

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,224,635	\$1,286,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,053	\$0
Net Difference Between Projected and Actual	0	60,786
Change of Assumptions	286	139,798
Changes in Proportion and Differences Between	145,185	7,257
Total	\$179,524	\$207,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,465
Total	\$263,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,208

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$9,258
2021	(36,395)
2022	3,541
2023	(4,721)
2024	0
Thereafter	0
Total	(\$28,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,065,333	\$1,286,000	\$635,977

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of 2018	\$1,224,635
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,121
- Net Difference Between Projected and Actual Investment	(97,055)
- Change of Assumptions	54,202
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,306
Pension Expense/Income	263,999
Contributions	(220,208)
Total Activity in FY 2019	61,365
Net Pension Liability as of 2019	\$1,286,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$664,295 Proportionate Share: 0.0001275

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$420,554	\$421,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,158	\$0
Net Difference Between Projected and Actual	0	19,918
Change of Assumptions	94	45,809
Changes in Proportion and Differences Between	13,061	458
Total	\$24,313	\$66,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,165
Total	\$67,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,401

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,675)
2021	(25,524)
2022	(3,127)
2023	(1,546)
2024	0
Thereafter	0
Total	(\$41,872)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$676,767	\$421,396	\$208,396

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of 2018	\$420,554
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,687
- Net Difference Between Projected and Actual Investment	(32,373)
- Change of Assumptions	20,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,261
Pension Expense/Income	67,859
Contributions	(74,401)
Total Activity in FY 2019	842
Net Pension Liability as of 2019	\$421,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1345000
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$7,779,161 Proportionate Share: 0.0014931

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,936,926	\$4,934,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,672	\$0
Net Difference Between Projected and Actual	0	233,255
Change of Assumptions	1,099	536,448
Changes in Proportion and Differences Between	127,037	96,576
Total	\$258,808	\$866,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$781,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105,746
Total	\$886,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$870,919

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$188,018)
2021	(361,642)
2022	(39,702)
2023	(18,109)
2024	0
Thereafter	0
Total	(\$607,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,925,339	\$4,934,791	\$2,440,445

PERF Net Pension Liability - Unaudited
PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of 2018	\$4,936,926
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,444
- Net Difference Between Projected and Actual Investment	(379,467)
- Change of Assumptions	245,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,456
Pension Expense/Income	886,770
Contributions	(870,919)
Total Activity in FY 2019	(2,135)
Net Pension Liability as of 2019	\$4,934,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$285,795 Proportionate Share: 0.0000549

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$218,770	\$181,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,805	\$0
Net Difference Between Projected and Actual	0	8,577
Change of Assumptions	40	19,725
Changes in Proportion and Differences Between	12,576	27,025
Total	\$17,421	\$55,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,395)
Total	\$22,323

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,009

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,140)
2021	(16,381)
2022	(10,718)
2023	(667)
2024	0
Thereafter	0
Total	(\$37,906)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$291,408	\$181,448	\$89,733

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of 2018	\$218,770
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,959
- Net Difference Between Projected and Actual Investment	(15,056)
- Change of Assumptions	14,921
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,460)
Pension Expense/Income	22,323
Contributions	(32,009)
Total Activity in FY 2019	(37,322)
Net Pension Liability as of 2019	\$181,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$211,809 Proportionate Share: 0.0000407

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$135,882	\$134,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,562	\$0
Net Difference Between Projected and Actual	0	6,358
Change of Assumptions	30	14,623
Changes in Proportion and Differences Between	3,402	148
Total	\$6,994	\$21,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,095)
Total	\$19,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,723

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,896)
2021	(8,334)
2022	(1,412)
2023	(493)
2024	0
Thereafter	0
Total	(\$14,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$216,035	\$134,516	\$66,523

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of 2018	\$135,882
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,794
- Net Difference Between Projected and Actual Investment	(10,382)
- Change of Assumptions	6,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,849
Pension Expense/Income	19,195
Contributions	(23,723)
Total Activity in FY 2019	(1,366)
Net Pension Liability as of 2019	\$134,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1348000
 Submission Unit Name: PARKE COUNTY

Wages: \$3,270,524 Proportionate Share: 0.0006277

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,160,521	\$2,074,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,934	\$0
Net Difference Between Projected and Actual	0	98,061
Change of Assumptions	462	225,523
Changes in Proportion and Differences Between	3,190	25,181
Total	\$58,586	\$348,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,998)
Total	\$302,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$365,808

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$87,882)
2021	(156,785)
2022	(37,899)
2023	(7,613)
2024	0
Thereafter	0
Total	(\$290,179)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,331,816	\$2,074,588	\$1,025,964

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of 2018	\$2,160,521
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,826
- Net Difference Between Projected and Actual Investment	(162,047)
- Change of Assumptions	116,693
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,942)
Pension Expense/Income	302,345
Contributions	(365,808)
Total Activity in FY 2019	(85,933)
Net Pension Liability as of 2019	\$2,074,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$22,688,147 Proportionate Share: 0.0043547

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$14,292,388	\$14,392,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$381,110	\$0
Net Difference Between Projected and Actual	0	680,300
Change of Assumptions	3,204	1,564,578
Changes in Proportion and Differences Between	1,084,043	27,064
Total	\$1,468,357	\$2,271,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,277,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	231,447
Total	\$2,509,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,537,681

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$89,124)
2021	(571,758)
2022	(89,882)
2023	(52,821)
2024	0
Thereafter	0
Total	(\$803,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,114,643	\$14,392,561	\$7,117,677

PERF Net Pension Liability - Unaudited
HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of 2018	\$14,292,388
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,169
- Net Difference Between Projected and Actual Investment	(1,103,584)
- Change of Assumptions	699,415
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	337,513
Pension Expense/Income	2,509,341
Contributions	(2,537,681)
Total Activity in FY 2019	100,173
Net Pension Liability as of 2019	\$14,392,561

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$1,326,026 Proportionate Share: 0.0002545

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$837,032	\$841,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,273	\$0
Net Difference Between Projected and Actual	0	39,759
Change of Assumptions	187	91,438
Changes in Proportion and Differences Between	80,060	5,954
Total	\$102,520	\$137,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,738
Total	\$141,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,119

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,305
2021	(26,450)
2022	(6,398)
2023	(3,088)
2024	0
Thereafter	0
Total	(\$34,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,350,880	\$841,139	\$415,976

PERF Net Pension Liability - Unaudited
COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of 2018	\$837,032
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,383
- Net Difference Between Projected and Actual Investment	(64,549)
- Change of Assumptions	41,152
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,376
Pension Expense/Income	141,864
Contributions	(145,119)
Total Activity in FY 2019	4,107
Net Pension Liability as of 2019	\$841,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$641,909 Proportionate Share: 0.0001232

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$422,253	\$407,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,782	\$0
Net Difference Between Projected and Actual	0	19,247
Change of Assumptions	91	44,264
Changes in Proportion and Differences Between	7,141	8,619
Total	\$18,014	\$72,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,023)
Total	\$55,422

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,857

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,925)
2021	(28,827)
2022	(7,870)
2023	(1,494)
2024	0
Thereafter	0
Total	(\$54,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$653,943	\$407,184	\$201,368

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of 2018	\$422,253
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,289
- Net Difference Between Projected and Actual Investment	(31,752)
- Change of Assumptions	22,620
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,209
Pension Expense/Income	55,422
Contributions	(67,857)
Total Activity in FY 2019	(15,069)
Net Pension Liability as of 2019	\$407,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$4,581,379 Proportionate Share: 0.0008793

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,910,588	\$2,906,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,954	\$0
Net Difference Between Projected and Actual	0	137,366
Change of Assumptions	647	315,919
Changes in Proportion and Differences Between	141,402	2,033
Total	\$219,003	\$455,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,129
Total	\$504,081

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,115

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,367)
2021	(150,161)
2022	(24,123)
2023	(10,664)
2024	0
Thereafter	0
Total	(\$236,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,667,303	\$2,906,143	\$1,437,200

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of 2018	\$2,910,588
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,088
- Net Difference Between Projected and Actual Investment	(223,566)
- Change of Assumptions	145,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,939
Pension Expense/Income	504,081
Contributions	(513,115)
Total Activity in FY 2019	(4,445)
Net Pension Liability as of 2019	\$2,906,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(4,566)
Total	(\$4,566)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	4,566
Pension Expense/Income	(4,566)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1354000
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,260 Proportionate Share: 0.0000010

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,737	\$3,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88	\$0
Net Difference Between Projected and Actual	0	156
Change of Assumptions	1	359
Changes in Proportion and Differences Between	14	349
Total	\$103	\$864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106)
Total	\$417

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$253)
2021	(364)
2022	(133)
2023	(11)
2024	0
Thereafter	0
Total	(\$761)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,308	\$3,305	\$1,634

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of 2018	\$3,737
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	(267)
- Change of Assumptions	233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(260)
Pension Expense/Income	417
Contributions	(594)
Total Activity in FY 2019	(432)
Net Pension Liability as of 2019	\$3,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$824,007 Proportionate Share: 0.0001582

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$529,939	\$522,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,845	\$0
Net Difference Between Projected and Actual	0	24,714
Change of Assumptions	116	56,839
Changes in Proportion and Differences Between	6,667	11,102
Total	\$20,628	\$92,655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,987)
Total	\$71,766

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,289

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,846)
2021	(40,354)
2022	(5,907)
2023	(1,920)
2024	0
Thereafter	0
Total	(\$72,027)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$839,722	\$522,861	\$258,575

PERF Net Pension Liability - Unaudited
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of 2018	\$529,939
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,950
- Net Difference Between Projected and Actual Investment	(40,409)
- Change of Assumptions	27,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,801
Pension Expense/Income	71,766
Contributions	(92,289)
Total Activity in FY 2019	(7,078)
Net Pension Liability as of 2019	\$522,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$763,492 Proportionate Share: 0.0001465

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$486,797	\$484,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,821	\$0
Net Difference Between Projected and Actual	0	22,887
Change of Assumptions	108	52,635
Changes in Proportion and Differences Between	9,820	37,879
Total	\$22,749	\$113,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,387)
Total	\$63,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,511

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,483)
2021	(49,914)
2022	(4,477)
2023	(1,778)
2024	0
Thereafter	0
Total	(\$90,652)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$777,618	\$484,192	\$239,452

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of 2018	\$486,797
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,488
- Net Difference Between Projected and Actual Investment	(37,304)
- Change of Assumptions	24,475
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,002
Pension Expense/Income	63,245
Contributions	(85,511)
Total Activity in FY 2019	(2,605)
Net Pension Liability as of 2019	\$484,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$27,850 Proportionate Share: 0.0000053

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,684	\$17,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$464	\$0
Net Difference Between Projected and Actual	0	828
Change of Assumptions	4	1,904
Changes in Proportion and Differences Between	122	1,704
Total	\$590	\$4,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49
Total	\$2,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,119

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,364)
2021	(1,995)
2022	(424)
2023	(63)
2024	0
Thereafter	0
Total	(\$3,846)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,132	\$17,517	\$8,663

PERF Net Pension Liability - Unaudited
BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of 2018	\$18,684
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221
- Net Difference Between Projected and Actual Investment	(1,381)
- Change of Assumptions	1,055
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(764)
Pension Expense/Income	2,821
Contributions	(3,119)
Total Activity in FY 2019	(1,167)
Net Pension Liability as of 2019	\$17,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1358000

Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$558,837 Proportionate Share: 0.0001073

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$369,599	\$354,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,391	\$0
Net Difference Between Projected and Actual	0	16,763
Change of Assumptions	79	38,551
Changes in Proportion and Differences Between	1,081	4,985
Total	\$10,551	\$60,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,060)
Total	\$51,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,588

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,345)
2021	(26,568)
2022	(6,534)
2023	(1,301)
2024	0
Thereafter	0
Total	(\$49,748)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$569,546	\$354,633	\$175,380

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of 2018	\$369,599
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,582
- Net Difference Between Projected and Actual Investment	(27,709)
- Change of Assumptions	19,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(309)
Pension Expense/Income	51,067
Contributions	(62,588)
Total Activity in FY 2019	(14,966)
Net Pension Liability as of 2019	\$354,633

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1359000
 Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$947,860 Proportionate Share: 0.0001819

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$614,525	\$601,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,919	\$0
Net Difference Between Projected and Actual	0	28,417
Change of Assumptions	134	65,354
Changes in Proportion and Differences Between	8,357	13,736
Total	\$24,410	\$107,507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,150
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,969
Total	\$136,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,160

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,118)
2021	(48,698)
2022	(8,074)
2023	(2,207)
2024	0
Thereafter	0
Total	(\$83,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$965,521	\$601,191	\$297,312

PERF Net Pension Liability - Unaudited
VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of 2018	\$614,525
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,924
- Net Difference Between Projected and Actual Investment	(46,617)
- Change of Assumptions	31,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,587)
Pension Expense/Income	136,119
Contributions	(106,160)
Total Activity in FY 2019	(13,334)
Net Pension Liability as of 2019	\$601,191

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1360000
 Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$634,186 Proportionate Share: 0.0001217

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$400,512	\$402,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,651	\$0
Net Difference Between Projected and Actual	0	19,012
Change of Assumptions	90	43,725
Changes in Proportion and Differences Between	24,488	151
Total	\$35,229	\$62,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,991
Total	\$76,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,026

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,598)
2021	(18,830)
2022	(2,757)
2023	(1,474)
2024	0
Thereafter	0
Total	(\$27,659)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$645,981	\$402,226	\$198,916

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of 2018	\$400,512
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,440
- Net Difference Between Projected and Actual Investment	(30,874)
- Change of Assumptions	19,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,804
Pension Expense/Income	76,651
Contributions	(71,026)
Total Activity in FY 2019	1,714
Net Pension Liability as of 2019	\$402,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1361000
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,157,316 Proportionate Share: 0.0002221

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$727,987	\$734,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,438	\$0
Net Difference Between Projected and Actual	0	34,697
Change of Assumptions	163	79,797
Changes in Proportion and Differences Between	61,326	406
Total	\$80,927	\$114,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,128
Total	\$140,306

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,613

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$599)
2021	(26,376)
2022	(4,305)
2023	(2,693)
2024	0
Thereafter	0
Total	(\$33,973)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,178,901	\$734,055	\$363,018

PERF Net Pension Liability - Unaudited
WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of 2018	\$727,987
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,967
- Net Difference Between Projected and Actual Investment	(56,257)
- Change of Assumptions	35,520
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,145
Pension Expense/Income	140,306
Contributions	(129,613)
Total Activity in FY 2019	6,068
Net Pension Liability as of 2019	\$734,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,025,724 Proportionate Share: 0.0001969

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$671,596	\$650,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,232	\$0
Net Difference Between Projected and Actual	0	30,760
Change of Assumptions	145	70,743
Changes in Proportion and Differences Between	644	27,242
Total	\$18,021	\$128,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,010)
Total	\$53,986

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,881

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,283)
2021	(57,717)
2022	(10,337)
2023	(2,387)
2024	0
Thereafter	0
Total	(\$110,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,045,140	\$650,767	\$321,829

PERF Net Pension Liability - Unaudited
WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of 2018	\$671,596
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,495
- Net Difference Between Projected and Actual Investment	(50,650)
- Change of Assumptions	35,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,585
Pension Expense/Income	53,986
Contributions	(114,881)
Total Activity in FY 2019	(20,829)
Net Pension Liability as of 2019	\$650,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$117,330 Proportionate Share: 0.0000225

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$103,610	\$74,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,969	\$0
Net Difference Between Projected and Actual	0	3,515
Change of Assumptions	17	8,084
Changes in Proportion and Differences Between	10,228	23,084
Total	\$12,214	\$34,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,424)
Total	\$2,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,166

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,039)
2021	(8,308)
2022	(7,850)
2023	(272)
2024	0
Thereafter	0
Total	(\$22,469)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$119,429	\$74,364	\$36,776

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of 2018	\$103,610
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	621
- Net Difference Between Projected and Actual Investment	(6,584)
- Change of Assumptions	8,322
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,784)
Pension Expense/Income	2,345
Contributions	(13,166)
Total Activity in FY 2019	(29,246)
Net Pension Liability as of 2019	\$74,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$1,451,653 Proportionate Share: 0.0002786

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$897,839	\$920,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,382	\$0
Net Difference Between Projected and Actual	0	43,523
Change of Assumptions	205	100,097
Changes in Proportion and Differences Between	42,899	9,975
Total	\$67,486	\$153,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,649
Total	\$172,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,579

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,287)
2021	(56,853)
2022	(1,589)
2023	(3,380)
2024	0
Thereafter	0
Total	(\$86,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,478,802	\$920,791	\$455,367

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of 2018	\$897,839
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,701
- Net Difference Between Projected and Actual Investment	(70,113)
- Change of Assumptions	42,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,431
Pension Expense/Income	172,382
Contributions	(162,579)
Total Activity in FY 2019	22,952
Net Pension Liability as of 2019	\$920,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$39,887 Proportionate Share: 0.0000077

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,497	\$25,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$674	\$0
Net Difference Between Projected and Actual	0	1,203
Change of Assumptions	6	2,766
Changes in Proportion and Differences Between	5	668
Total	\$685	\$4,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(477)
Total	\$3,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,467

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,280)
2021	(2,113)
2022	(467)
2023	(92)
2024	0
Thereafter	0
Total	(\$3,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,871	\$25,449	\$12,586

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of 2018	\$26,497
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	329
- Net Difference Between Projected and Actual Investment	(1,988)
- Change of Assumptions	1,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96
Pension Expense/Income	3,551
Contributions	(4,467)
Total Activity in FY 2019	(1,048)
Net Pension Liability as of 2019	\$25,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$3,969,318 Proportionate Share: 0.0007619

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,479,503	\$2,518,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,679	\$0
Net Difference Between Projected and Actual	0	119,026
Change of Assumptions	561	273,739
Changes in Proportion and Differences Between	157,342	4,418
Total	\$224,582	\$397,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$398,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	87,691
Total	\$486,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,070

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,226)
2021	(120,554)
2022	(11,579)
2023	(9,242)
2024	0
Thereafter	0
Total	(\$172,601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,044,147	\$2,518,128	\$1,245,312

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of 2018	\$2,479,503
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,421
- Net Difference Between Projected and Actual Investment	(192,459)
- Change of Assumptions	119,033
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,468
Pension Expense/Income	486,232
Contributions	(439,070)
Total Activity in FY 2019	38,625
Net Pension Liability as of 2019	\$2,518,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$37,060 Proportionate Share: 0.0000071

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$40,085	\$23,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621	\$0
Net Difference Between Projected and Actual	0	1,109
Change of Assumptions	5	2,551
Changes in Proportion and Differences Between	150	17,631
Total	\$776	\$21,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,368)
Total	(\$3,654)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,323

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,778)
2021	(8,375)
2022	(4,276)
2023	(86)
2024	0
Thereafter	0
Total	(\$20,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,687	\$23,466	\$11,605

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of 2018	\$40,085
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100
- Net Difference Between Projected and Actual Investment	(2,296)
- Change of Assumptions	3,794
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,240)
Pension Expense/Income	(3,654)
Contributions	(4,323)
Total Activity in FY 2019	(16,619)
Net Pension Liability as of 2019	\$23,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1368000
 Submission Unit Name: TURKEY RUN COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TURKEY RUN COMMUNITY SCHOOL CORPORATION - 1368000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$5,422,728 Proportionate Share: 0.0010408

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,683,416	\$3,439,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,088	\$0
Net Difference Between Projected and Actual	0	162,596
Change of Assumptions	766	373,944
Changes in Proportion and Differences Between	269	243,915
Total	\$92,123	\$780,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$544,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(208,211)
Total	\$336,220

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$604,405

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$242,190)
2021	(345,092)
2022	(88,427)
2023	(12,623)
2024	0
Thereafter	0
Total	(\$688,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,524,541	\$3,439,910	\$1,701,168

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of 2018	\$3,683,416
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,167
- Net Difference Between Projected and Actual Investment	(271,684)
- Change of Assumptions	209,470
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,726
Pension Expense/Income	336,220
Contributions	(604,405)
Total Activity in FY 2019	(243,506)
Net Pension Liability as of 2019	\$3,439,910

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$442,826 Proportionate Share: 0.0000850

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$264,970	\$280,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,439	\$0
Net Difference Between Projected and Actual	0	13,279
Change of Assumptions	63	30,539
Changes in Proportion and Differences Between	19,745	11,925
Total	\$27,247	\$55,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	821
Total	\$45,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,757

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,726)
2021	(18,847)
2022	1,109
2023	(1,032)
2024	0
Thereafter	0
Total	(\$28,496)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$451,178	\$280,930	\$138,931

PERF Net Pension Liability - Unaudited
CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of 2018	\$264,970
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,992
- Net Difference Between Projected and Actual Investment	(21,126)
- Change of Assumptions	11,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,129
Pension Expense/Income	45,284
Contributions	(46,757)
Total Activity in FY 2019	15,960
Net Pension Liability as of 2019	\$280,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$322,375 Proportionate Share: 0.0000619

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$206,201	\$204,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,417	\$0
Net Difference Between Projected and Actual	0	9,670
Change of Assumptions	46	22,240
Changes in Proportion and Differences Between	3,564	799
Total	\$9,027	\$32,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	333
Total	\$32,712

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,106

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,038)
2021	(13,868)
2022	(2,026)
2023	(750)
2024	0
Thereafter	0
Total	(\$23,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$328,564	\$204,583	\$101,174

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of 2018	\$206,201
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,734
- Net Difference Between Projected and Actual Investment	(15,777)
- Change of Assumptions	10,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,396
Pension Expense/Income	32,712
Contributions	(36,106)
Total Activity in FY 2019	(1,618)
Net Pension Liability as of 2019	\$204,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$4,417,684 Proportionate Share: 0.0008479

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,745,152	\$2,802,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,206	\$0
Net Difference Between Projected and Actual	0	132,461
Change of Assumptions	624	304,638
Changes in Proportion and Differences Between	248,125	41
Total	\$322,955	\$437,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$443,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	123,030
Total	\$566,557

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$494,781

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,478
2021	(98,399)
2022	(7,979)
2023	(10,285)
2024	0
Thereafter	0
Total	(\$114,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,500,633	\$2,802,364	\$1,385,877

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of 2018	\$2,745,152
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,492
- Net Difference Between Projected and Actual Investment	(213,762)
- Change of Assumptions	130,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,488
Pension Expense/Income	566,557
Contributions	(494,781)
Total Activity in FY 2019	57,212
Net Pension Liability as of 2019	\$2,802,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1373000
 Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$169,055 Proportionate Share: 0.0000324

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$91,720	\$107,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,836	\$0
Net Difference Between Projected and Actual	0	5,062
Change of Assumptions	24	11,641
Changes in Proportion and Differences Between	15,265	3,988
Total	\$18,125	\$20,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,948
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,990
Total	\$20,938

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,240

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$356)
2021	(3,969)
2022	2,151
2023	(392)
2024	0
Thereafter	0
Total	(\$2,566)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$171,978	\$107,084	\$52,957

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of 2018	\$91,720
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,642
- Net Difference Between Projected and Actual Investment	(7,778)
- Change of Assumptions	2,891
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,911
Pension Expense/Income	20,938
Contributions	(15,240)
Total Activity in FY 2019	15,364
Net Pension Liability as of 2019	\$107,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$597,804 Proportionate Share: 0.0001147

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$368,579	\$379,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,038	\$0
Net Difference Between Projected and Actual	0	17,919
Change of Assumptions	84	41,210
Changes in Proportion and Differences Between	31,686	3,183
Total	\$41,808	\$62,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,032
Total	\$78,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,115

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,123)
2021	(15,969)
2022	(1,019)
2023	(1,393)
2024	0
Thereafter	0
Total	(\$20,504)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$608,825	\$379,091	\$187,475

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of 2018	\$368,579
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,243
- Net Difference Between Projected and Actual Investment	(28,835)
- Change of Assumptions	17,177
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,012
Pension Expense/Income	78,030
Contributions	(64,115)
Total Activity in FY 2019	10,512
Net Pension Liability as of 2019	\$379,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1375000
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,155,891 Proportionate Share: 0.0002219

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$768,751	\$733,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,420	\$0
Net Difference Between Projected and Actual	0	34,666
Change of Assumptions	163	79,725
Changes in Proportion and Differences Between	688	39,787
Total	\$20,271	\$154,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,504)
Total	\$79,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,452

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,511)
2021	(69,099)
2022	(14,605)
2023	(2,692)
2024	0
Thereafter	0
Total	(\$133,907)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,177,840	\$733,394	\$362,691

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of 2018	\$768,751
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,418
- Net Difference Between Projected and Actual Investment	(57,433)
- Change of Assumptions	42,040
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,501
Pension Expense/Income	79,569
Contributions	(129,452)
Total Activity in FY 2019	(35,357)
Net Pension Liability as of 2019	\$733,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$180,287 Proportionate Share: 0.0000346

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$121,275	\$114,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,028	\$0
Net Difference Between Projected and Actual	0	5,405
Change of Assumptions	25	12,431
Changes in Proportion and Differences Between	1,497	8,569
Total	\$4,550	\$26,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,139
Total	\$26,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,192

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,867)
2021	(11,942)
2022	(2,626)
2023	(420)
2024	0
Thereafter	0
Total	(\$21,855)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$183,656	\$114,355	\$56,553

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of 2018	\$121,275
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,450
- Net Difference Between Projected and Actual Investment	(8,997)
- Change of Assumptions	6,777
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,196)
Pension Expense/Income	26,238
Contributions	(20,192)
Total Activity in FY 2019	(6,920)
Net Pension Liability as of 2019	\$114,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,514,204 Proportionate Share: 0.0002906

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$955,249	\$960,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,432	\$0
Net Difference Between Projected and Actual	0	45,398
Change of Assumptions	214	104,408
Changes in Proportion and Differences Between	28,236	4,903
Total	\$53,882	\$154,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,469
Total	\$165,479

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,590

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,942)
2021	(62,048)
2022	(6,312)
2023	(3,525)
2024	0
Thereafter	0
Total	(\$100,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,542,498	\$960,452	\$474,980

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of 2018	\$955,249
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,004
- Net Difference Between Projected and Actual Investment	(73,689)
- Change of Assumptions	46,909
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,090
Pension Expense/Income	165,479
Contributions	(169,590)
Total Activity in FY 2019	5,203
Net Pension Liability as of 2019	\$960,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$586,106 Proportionate Share: 0.0001125

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$326,796	\$371,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,846	\$0
Net Difference Between Projected and Actual	0	17,575
Change of Assumptions	83	40,420
Changes in Proportion and Differences Between	52,809	7
Total	\$62,738	\$58,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,264
Total	\$87,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,644

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$5,740
2021	(7,885)
2022	8,245
2023	(1,364)
2024	0
Thereafter	0
Total	\$4,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$597,147	\$371,820	\$183,879

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of 2018	\$326,796
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,594
- Net Difference Between Projected and Actual Investment	(27,253)
- Change of Assumptions	11,356
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,860
Pension Expense/Income	87,111
Contributions	(65,644)
Total Activity in FY 2019	45,024
Net Pension Liability as of 2019	\$371,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$12,638,982 Proportionate Share: 0.0024259

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,796,559	\$8,017,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,307	\$0
Net Difference Between Projected and Actual	0	378,979
Change of Assumptions	1,785	871,589
Changes in Proportion and Differences Between	443,793	429
Total	\$657,885	\$1,250,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,268,961
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	163,922
Total	\$1,432,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,413,270

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$140,718)
2021	(413,910)
2022	(9,058)
2023	(29,426)
2024	0
Thereafter	0
Total	(\$593,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,876,619	\$8,017,754	\$3,965,089

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of 2018	\$7,796,559
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,875
- Net Difference Between Projected and Actual Investment	(609,882)
- Change of Assumptions	363,466
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	337,123
Pension Expense/Income	1,432,883
Contributions	(1,413,270)
Total Activity in FY 2019	221,195
Net Pension Liability as of 2019	\$8,017,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$554,720 Proportionate Share: 0.0001065

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$340,384	\$351,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,321	\$0
Net Difference Between Projected and Actual	0	16,638
Change of Assumptions	78	38,264
Changes in Proportion and Differences Between	18,410	15,602
Total	\$27,809	\$70,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	564
Total	\$56,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,129

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,894)
2021	(26,600)
2022	92
2023	(1,293)
2024	0
Thereafter	0
Total	(\$42,695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$565,299	\$351,989	\$174,072

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of 2018	\$340,384
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,892
- Net Difference Between Projected and Actual Investment	(26,719)
- Change of Assumptions	15,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,632
Pension Expense/Income	56,273
Contributions	(62,129)
Total Activity in FY 2019	11,605
Net Pension Liability as of 2019	\$351,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1381000
 Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$606,597 Proportionate Share: 0.0001164

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$375,713	\$384,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,187	\$0
Net Difference Between Projected and Actual	0	18,184
Change of Assumptions	86	41,821
Changes in Proportion and Differences Between	26,816	538
Total	\$37,089	\$60,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,905
Total	\$64,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,939

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,208)
2021	(17,026)
2022	(809)
2023	(1,411)
2024	0
Thereafter	0
Total	(\$23,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$617,848	\$384,709	\$190,254

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of 2018	\$375,713
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,299
- Net Difference Between Projected and Actual Investment	(29,311)
- Change of Assumptions	17,696
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,458
Pension Expense/Income	64,793
Contributions	(67,939)
Total Activity in FY 2019	8,996
Net Pension Liability as of 2019	\$384,709

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1383000
 Submission Unit Name: SOUTHWESTERN HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(777)
Total	(777)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

SOUTHWESTERN HIGH SCHOOL - 1383000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	777
Pension Expense/Income	(777)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$943,498 Proportionate Share: 0.0001811

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$619,621	\$598,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,849	\$0
Net Difference Between Projected and Actual	0	28,292
Change of Assumptions	133	65,066
Changes in Proportion and Differences Between	5,704	3,797
Total	\$21,686	\$97,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,196
Total	\$101,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,847

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,227)
2021	(42,102)
2022	(9,944)
2023	(2,196)
2024	0
Thereafter	0
Total	(\$75,469)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$961,274	\$598,547	\$296,005

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of 2018	\$619,621
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,788
- Net Difference Between Projected and Actual Investment	(46,643)
- Change of Assumptions	33,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,379)
Pension Expense/Income	101,927
Contributions	(105,847)
Total Activity in FY 2019	(21,074)
Net Pension Liability as of 2019	\$598,547

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$175,434 Proportionate Share: 0.0000337

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$125,351	\$111,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,949	\$0
Net Difference Between Projected and Actual	0	5,265
Change of Assumptions	25	12,108
Changes in Proportion and Differences Between	6,432	9,681
Total	\$9,406	\$27,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,928)
Total	\$15,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,863

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,580)
2021	(8,349)
2022	(4,310)
2023	(409)
2024	0
Thereafter	0
Total	(\$17,648)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$178,879	\$111,381	\$55,082

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of 2018	\$125,351
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,319
- Net Difference Between Projected and Actual Investment	(8,977)
- Change of Assumptions	7,745
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,894)
Pension Expense/Income	15,700
Contributions	(19,863)
Total Activity in FY 2019	(13,970)
Net Pension Liability as of 2019	\$111,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$6,969,427 Proportionate Share: 0.0013377

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,387,284	\$4,421,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,071	\$0
Net Difference Between Projected and Actual	0	208,978
Change of Assumptions	984	480,615
Changes in Proportion and Differences Between	285,820	1,411
Total	\$403,875	\$691,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$699,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	173,438
Total	\$873,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$775,799

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$42,070)
2021	(201,166)
2022	(27,666)
2023	(16,227)
2024	0
Thereafter	0
Total	(\$287,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,100,479	\$4,421,184	\$2,186,446

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of 2018	\$4,387,284
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,994
- Net Difference Between Projected and Actual Investment	(338,912)
- Change of Assumptions	214,355
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,088
Pension Expense/Income	873,174
Contributions	(775,799)
Total Activity in FY 2019	33,900
Net Pension Liability as of 2019	\$4,421,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$4,193,611 Proportionate Share: 0.0008049

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,895,981	\$2,660,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,442	\$0
Net Difference Between Projected and Actual	0	125,743
Change of Assumptions	592	289,188
Changes in Proportion and Differences Between	157,913	133,861
Total	\$228,947	\$548,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,069
Total	\$453,103

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,913

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$66,885)
2021	(162,914)
2022	(80,283)
2023	(9,763)
2024	0
Thereafter	0
Total	(\$319,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,272,390	\$2,660,246	\$1,315,594

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of 2018	\$2,895,981
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,766
- Net Difference Between Projected and Actual Investment	(211,511)
- Change of Assumptions	169,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(212,674)
Pension Expense/Income	453,103
Contributions	(466,913)
Total Activity in FY 2019	(235,735)
Net Pension Liability as of 2019	\$2,660,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$221,763 Proportionate Share: 0.0000426

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$142,336	\$140,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,728	\$0
Net Difference Between Projected and Actual	0	6,655
Change of Assumptions	31	15,306
Changes in Proportion and Differences Between	2,198	192
Total	\$5,957	\$22,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,754
Total	\$24,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,837

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,664)
2021	(9,511)
2022	(1,503)
2023	(518)
2024	0
Thereafter	0
Total	(\$16,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,120	\$140,796	\$69,629

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of 2018	\$142,336
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,877
- Net Difference Between Projected and Actual Investment	(10,870)
- Change of Assumptions	7,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,012
Pension Expense/Income	24,038
Contributions	(24,837)
Total Activity in FY 2019	(1,540)
Net Pension Liability as of 2019	\$140,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$236,012 Proportionate Share: 0.0000453

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$139,958	\$149,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,965	\$0
Net Difference Between Projected and Actual	0	7,077
Change of Assumptions	33	16,276
Changes in Proportion and Differences Between	11,751	6,387
Total	\$15,749	\$29,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,142
Total	\$25,838

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,520

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,622)
2021	(9,635)
2022	815
2023	(549)
2024	0
Thereafter	0
Total	(\$13,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$240,451	\$149,719	\$74,042

PERF Net Pension Liability - Unaudited
HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of 2018	\$139,958
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,145
- Net Difference Between Projected and Actual Investment	(11,222)
- Change of Assumptions	5,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,624
Pension Expense/Income	25,838
Contributions	(24,520)
Total Activity in FY 2019	9,761
Net Pension Liability as of 2019	\$149,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$9,369,244 Proportionate Share: 0.0017983

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,652,004	\$5,943,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,382	\$0
Net Difference Between Projected and Actual	0	280,934
Change of Assumptions	1,323	646,102
Changes in Proportion and Differences Between	631,256	3,179
Total	\$789,961	\$930,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$940,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	233,541
Total	\$1,174,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,049,356

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$31,313
2021	(175,116)
2022	25,362
2023	(21,813)
2024	0
Thereafter	0
Total	(\$140,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,545,333	\$5,943,496	\$2,939,288

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of 2018	\$5,652,004
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,851
- Net Difference Between Projected and Actual Investment	(448,324)
- Change of Assumptions	249,263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	281,847
Pension Expense/Income	1,174,211
Contributions	(1,049,356)
Total Activity in FY 2019	291,492
Net Pension Liability as of 2019	\$5,943,496

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$191,455 Proportionate Share: 0.0000367

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$120,935	\$121,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,212	\$0
Net Difference Between Projected and Actual	0	5,733
Change of Assumptions	27	13,186
Changes in Proportion and Differences Between	3,424	1,785
Total	\$6,663	\$20,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,698)
Total	\$3,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,442

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,207)
2021	(7,524)
2022	(865)
2023	(445)
2024	0
Thereafter	0
Total	(\$14,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$194,803	\$121,296	\$59,985

PERF Net Pension Liability - Unaudited
NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of 2018	\$120,935
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,638
- Net Difference Between Projected and Actual Investment	(9,315)
- Change of Assumptions	5,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,010
Pension Expense/Income	3,499
Contributions	(21,442)
Total Activity in FY 2019	361
Net Pension Liability as of 2019	\$121,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1393000
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$4,169,087 Proportionate Share: 0.0008002

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,669,738	\$2,644,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,031	\$0
Net Difference Between Projected and Actual	0	125,009
Change of Assumptions	589	287,500
Changes in Proportion and Differences Between	41,654	98,056
Total	\$112,274	\$510,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$418,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,182)
Total	\$389,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,773

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$137,028)
2021	(223,903)
2022	(27,655)
2023	(9,705)
2024	0
Thereafter	0
Total	(\$398,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,247,442	\$2,644,712	\$1,307,912

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of 2018	\$2,669,738
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,298
- Net Difference Between Projected and Actual Investment	(204,076)
- Change of Assumptions	135,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,740
Pension Expense/Income	389,394
Contributions	(464,773)
Total Activity in FY 2019	(25,026)
Net Pension Liability as of 2019	\$2,644,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1394000

Submission Unit Name: UNION COUNTY

Wages: \$1,417,312 Proportionate Share: 0.0002720

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$948,115	\$898,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,805	\$0
Net Difference Between Projected and Actual	0	42,492
Change of Assumptions	200	97,725
Changes in Proportion and Differences Between	904	43,764
Total	\$24,909	\$183,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,051)
Total	\$106,229

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,740

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$54,277)
2021	(82,166)
2022	(19,331)
2023	(3,298)
2024	0
Thereafter	0
Total	(\$159,072)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,443,769	\$898,977	\$444,579

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of 2018	\$948,115
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,471
- Net Difference Between Projected and Actual Investment	(70,571)
- Change of Assumptions	52,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,024
Pension Expense/Income	106,229
Contributions	(158,740)
Total Activity in FY 2019	(49,138)
Net Pension Liability as of 2019	\$898,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$1,858,239 Proportionate Share: 0.0003567

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,121,025	\$1,178,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,217	\$0
Net Difference Between Projected and Actual	0	55,724
Change of Assumptions	262	128,157
Changes in Proportion and Differences Between	162,122	15
Total	\$193,601	\$183,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	115,010
Total	\$301,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,772

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$28,088
2021	(19,022)
2022	4,965
2023	(4,326)
2024	0
Thereafter	0
Total	\$9,705

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,893,355	\$1,178,916	\$583,020

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of 2018	\$1,121,025
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,633
- Net Difference Between Projected and Actual Investment	(88,924)
- Change of Assumptions	49,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,072)
Pension Expense/Income	301,596
Contributions	(207,772)
Total Activity in FY 2019	57,891
Net Pension Liability as of 2019	\$1,178,916

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1396000
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$243,571 Proportionate Share: 0.0000467

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$170,871	\$154,346

	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	0	7,296
Change of Assumptions	34	16,779
Changes in Proportion and Differences Between	2,203	35,780
Total	\$6,324	\$59,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,304)
Total	\$9,124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,025

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,041)
2021	(26,210)
2022	(4,712)
2023	(568)
2024	0
Thereafter	0
Total	(\$53,531)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$247,882	\$154,346	\$76,330

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of 2018	\$170,871
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,864
- Net Difference Between Projected and Actual Investment	(12,357)
- Change of Assumptions	10,284
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,585
Pension Expense/Income	9,124
Contributions	(30,025)
Total Activity in FY 2019	(16,525)
Net Pension Liability as of 2019	\$154,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1397000

Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$1,996,986 Proportionate Share: 0.0003833

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,361,536	\$1,266,831

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,545	\$0
Net Difference Between Projected and Actual	0	59,880
Change of Assumptions	282	137,714
Changes in Proportion and Differences Between	0	116,423
Total	\$33,827	\$314,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,796)
Total	\$124,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,944

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$101,661)
2021	(139,922)
2022	(33,957)
2023	(4,650)
2024	0
Thereafter	0
Total	(\$280,190)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,034,547	\$1,266,831	\$626,497

PERF Net Pension Liability - Unaudited
KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of 2018	\$1,361,536
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,832
- Net Difference Between Projected and Actual Investment	(100,203)
- Change of Assumptions	77,937
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,969
Pension Expense/Income	124,704
Contributions	(221,944)
Total Activity in FY 2019	(94,705)
Net Pension Liability as of 2019	\$1,266,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$107,966 Proportionate Share: 0.000207

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$64,204	\$68,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,812	\$0
Net Difference Between Projected and Actual	0	3,234
Change of Assumptions	15	7,437
Changes in Proportion and Differences Between	5,116	6,383
Total	\$6,943	\$17,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,046)
Total	\$7,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,091

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,232)
2021	(6,136)
2022	508
2023	(251)
2024	0
Thereafter	0
Total	(\$10,111)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$109,875	\$68,415	\$33,834

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of 2018	\$64,204
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	976
- Net Difference Between Projected and Actual Investment	(5,135)
- Change of Assumptions	2,734
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,945
Pension Expense/Income	7,782
Contributions	(12,091)
Total Activity in FY 2019	4,211
Net Pension Liability as of 2019	\$68,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1399000

Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$15,167,385 Proportionate Share: 0.0029112

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,156,735	\$9,621,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254,779	\$0
Net Difference Between Projected and Actual	0	454,794
Change of Assumptions	2,142	1,045,950
Changes in Proportion and Differences Between	613,623	51,085
Total	\$870,544	\$1,551,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,522,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	110,942
Total	\$1,633,758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,698,243

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$186,214)
2021	(498,979)
2022	39,221
2023	(35,313)
2024	0
Thereafter	0
Total	(\$681,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,452,579	\$9,621,701	\$4,758,303

PERF Net Pension Liability - Unaudited
AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of 2018	\$9,156,735
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,652
- Net Difference Between Projected and Actual Investment	(725,981)
- Change of Assumptions	404,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	715,163
Pension Expense/Income	1,633,758
Contributions	(1,698,243)
Total Activity in FY 2019	464,966
Net Pension Liability as of 2019	\$9,621,701

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$4,217,198 Proportionate Share: 0.0008094

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,695,555	\$2,675,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,836	\$0
Net Difference Between Projected and Actual	0	126,446
Change of Assumptions	596	290,805
Changes in Proportion and Differences Between	70,777	670
Total	\$142,209	\$417,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,676
Total	\$447,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$472,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$74,210)
2021	(165,418)
2022	(26,267)
2023	(9,817)
2024	0
Thereafter	0
Total	(\$275,712)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,296,276	\$2,675,119	\$1,322,949

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of 2018	\$2,695,555
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,767
- Net Difference Between Projected and Actual Investment	(206,278)
- Change of Assumptions	136,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,160
Pension Expense/Income	447,064
Contributions	(472,327)
Total Activity in FY 2019	(20,436)
Net Pension Liability as of 2019	\$2,675,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1401000
 Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,249 Proportionate Share: 0.000060

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,722	\$19,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$525	\$0
Net Difference Between Projected and Actual	0	937
Change of Assumptions	4	2,156
Changes in Proportion and Differences Between	26	678
Total	\$555	\$3,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(628)
Total	\$2,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,066)
2021	(1,697)
2022	(380)
2023	(73)
2024	0
Thereafter	0
Total	(\$3,216)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,848	\$19,830	\$9,807

PERF Net Pension Liability - Unaudited
JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of 2018	\$20,722
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255
- Net Difference Between Projected and Actual Investment	(1,551)
- Change of Assumptions	1,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	267
Pension Expense/Income	2,511
Contributions	(3,500)
Total Activity in FY 2019	(892)
Net Pension Liability as of 2019	\$19,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$85,319 Proportionate Share: 0.0000164

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$112,102	\$54,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435	\$0
Net Difference Between Projected and Actual	0	2,562
Change of Assumptions	12	5,892
Changes in Proportion and Differences Between	53	66,421
Total	\$1,500	\$74,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,290)
Total	(\$18,711)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,556

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,661)
2021	(29,692)
2022	(14,824)
2023	(198)
2024	0
Thereafter	0
Total	(\$73,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,051	\$54,203	\$26,805

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of 2018	\$112,102
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23)
- Net Difference Between Projected and Actual Investment	(5,882)
- Change of Assumptions	11,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,580)
Pension Expense/Income	(18,711)
Contributions	(9,556)
Total Activity in FY 2019	(57,899)
Net Pension Liability as of 2019	\$54,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1403000
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$5,197 Proportionate Share: 0.0000010

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,794	\$3,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88	\$0
Net Difference Between Projected and Actual	0	156
Change of Assumptions	1	359
Changes in Proportion and Differences Between	0	3,845
Total	\$89	\$4,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,038)
Total	(\$1,515)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,598)
2021	(1,639)
2022	(1,023)
2023	(11)
2024	0
Thereafter	0
Total	(\$4,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,308	\$3,305	\$1,634

PERF Net Pension Liability - Unaudited
GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of 2018	\$6,794
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1)
- Net Difference Between Projected and Actual Investment	(357)
- Change of Assumptions	717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,333)
Pension Expense/Income	(1,515)
Contributions	0
Total Activity in FY 2019	(3,489)
Net Pension Liability as of 2019	\$3,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1404000
 Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,650,269 Proportionate Share: 0.0003167

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$971,215	\$1,046,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,717	\$0
Net Difference Between Projected and Actual	0	49,476
Change of Assumptions	233	113,786
Changes in Proportion and Differences Between	105,161	15
Total	\$133,111	\$163,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,894
Total	\$214,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,825

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$116
2021	(36,917)
2022	10,476
2023	(3,841)
2024	0
Thereafter	0
Total	(\$30,166)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,681,036	\$1,046,714	\$517,640

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of 2018	\$971,215
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,081
- Net Difference Between Projected and Actual Investment	(78,240)
- Change of Assumptions	40,075
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,852
Pension Expense/Income	214,556
Contributions	(184,825)
Total Activity in FY 2019	75,499
Net Pension Liability as of 2019	\$1,046,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$262,231 Proportionate Share: 0.0000503

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$169,852	\$166,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,402	\$0
Net Difference Between Projected and Actual	0	7,858
Change of Assumptions	37	18,072
Changes in Proportion and Differences Between	11,409	3
Total	\$15,848	\$25,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,617
Total	\$33,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,370

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$439)
2021	(6,827)
2022	(2,208)
2023	(611)
2024	0
Thereafter	0
Total	(\$10,085)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$266,991	\$166,245	\$82,214

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of 2018	\$169,852
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,193
- Net Difference Between Projected and Actual Investment	(12,888)
- Change of Assumptions	8,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,302)
Pension Expense/Income	33,928
Contributions	(29,370)
Total Activity in FY 2019	(3,607)
Net Pension Liability as of 2019	\$166,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$852,497 Proportionate Share: 0.0001636

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$513,294	\$540,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,318	\$0
Net Difference Between Projected and Actual	0	25,558
Change of Assumptions	120	58,779
Changes in Proportion and Differences Between	35,098	37,196
Total	\$49,536	\$121,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,473)
Total	\$61,104

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,656

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,827)
2021	(43,200)
2022	1,014
2023	(1,984)
2024	0
Thereafter	0
Total	(\$71,997)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$868,385	\$540,708	\$267,401

PERF Net Pension Liability - Unaudited
CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of 2018	\$513,294
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,640
- Net Difference Between Projected and Actual Investment	(40,760)
- Change of Assumptions	22,534
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,552
Pension Expense/Income	61,104
Contributions	(88,656)
Total Activity in FY 2019	27,414
Net Pension Liability as of 2019	\$540,708

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1408000
 Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$4,175,537 Proportionate Share: 0.0008014

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,630,672	\$2,648,678

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,136	\$0
Net Difference Between Projected and Actual	0	125,196
Change of Assumptions	590	287,931
Changes in Proportion and Differences Between	182,348	39
Total	\$253,074	\$413,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$419,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	146,555
Total	\$565,758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$467,661

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,276)
2021	(116,593)
2022	(16,503)
2023	(9,720)
2024	0
Thereafter	0
Total	(\$160,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,253,812	\$2,648,678	\$1,309,874

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of 2018	\$2,630,672
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,912
- Net Difference Between Projected and Actual Investment	(203,106)
- Change of Assumptions	128,782
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,679)
Pension Expense/Income	565,758
Contributions	(467,661)
Total Activity in FY 2019	18,006
Net Pension Liability as of 2019	\$2,648,678

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$2,183,479 Proportionate Share: 0.0004191

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,502,513	\$1,385,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,678	\$0
Net Difference Between Projected and Actual	0	65,473
Change of Assumptions	308	150,576
Changes in Proportion and Differences Between	1,304	102,718
Total	\$38,290	\$318,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,282)
Total	\$151,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,436

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$96,181)
2021	(139,044)
2022	(40,167)
2023	(5,085)
2024	0
Thereafter	0
Total	(\$280,477)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,224,573	\$1,385,152	\$685,011

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of 2018	\$1,502,513
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,131
- Net Difference Between Projected and Actual Investment	(109,972)
- Change of Assumptions	87,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,429)
Pension Expense/Income	151,944
Contributions	(244,436)
Total Activity in FY 2019	(117,361)
Net Pension Liability as of 2019	\$1,385,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1410000
 Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$40,541 Proportionate Share: 0.0000078

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,157	\$25,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$683	\$0
Net Difference Between Projected and Actual	0	1,219
Change of Assumptions	6	2,802
Changes in Proportion and Differences Between	1,471	796
Total	\$2,160	\$4,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	541
Total	\$4,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,541

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$675)
2021	(1,587)
2022	(301)
2023	(94)
2024	0
Thereafter	0
Total	(\$2,657)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,402	\$25,779	\$12,749

PERF Net Pension Liability - Unaudited
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of 2018	\$26,157
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343
- Net Difference Between Projected and Actual Investment	(1,994)
- Change of Assumptions	1,342
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(149)
Pension Expense/Income	4,621
Contributions	(4,541)
Total Activity in FY 2019	(378)
Net Pension Liability as of 2019	\$25,779

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$362,847 Proportionate Share: 0.0000696

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$219,109	\$230,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,091	\$0
Net Difference Between Projected and Actual	0	10,873
Change of Assumptions	51	25,006
Changes in Proportion and Differences Between	16,635	388
Total	\$22,777	\$36,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,404
Total	\$37,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,639

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,046)
2021	(10,496)
2022	897
2023	(845)
2024	0
Thereafter	0
Total	(\$13,490)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$369,435	\$230,032	\$113,760

PERF Net Pension Liability - Unaudited

OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of 2018	\$219,109
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,240
- Net Difference Between Projected and Actual Investment	(17,362)
- Change of Assumptions	9,704
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,169
Pension Expense/Income	37,811
Contributions	(40,639)
Total Activity in FY 2019	10,923
Net Pension Liability as of 2019	\$230,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$1,844,317 Proportionate Share: 0.0003540

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,358,478	\$1,169,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,981	\$0
Net Difference Between Projected and Actual	0	55,303
Change of Assumptions	260	127,187
Changes in Proportion and Differences Between	967	130,668
Total	\$32,208	\$313,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,452)
Total	\$141,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,251

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$90,749)
2021	(129,720)
2022	(56,186)
2023	(4,295)
2024	0
Thereafter	0
Total	(\$280,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,879,023	\$1,169,993	\$578,607

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of 2018	\$1,358,478
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,308
- Net Difference Between Projected and Actual Investment	(95,536)
- Change of Assumptions	87,959
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,686)
Pension Expense/Income	141,721
Contributions	(206,251)
Total Activity in FY 2019	(188,485)
Net Pension Liability as of 2019	\$1,169,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$176,681 Proportionate Share: 0.0000339

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$108,705	\$112,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,967	\$0
Net Difference Between Projected and Actual	0	5,296
Change of Assumptions	25	12,180
Changes in Proportion and Differences Between	14,885	427
Total	\$17,877	\$17,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,681
Total	\$21,414

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,544

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,145
2021	(1,650)
2022	(110)
2023	(411)
2024	0
Thereafter	0
Total	(\$26)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$179,940	\$112,042	\$55,409

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of 2018	\$108,705
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,552
- Net Difference Between Projected and Actual Investment	(8,515)
- Change of Assumptions	5,040
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,390
Pension Expense/Income	21,414
Contributions	(19,544)
Total Activity in FY 2019	3,337
Net Pension Liability as of 2019	\$112,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1414001
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$156,128 Proportionate Share: 0.0000300

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$104,289	\$99,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,626	\$0
Net Difference Between Projected and Actual	0	4,687
Change of Assumptions	22	10,779
Changes in Proportion and Differences Between	761	1,966
Total	\$3,409	\$17,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,168
Total	\$17,861

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,487

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,963)
2021	(7,628)
2022	(2,068)
2023	(364)
2024	0
Thereafter	0
Total	(\$14,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$159,239	\$99,152	\$49,034

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of 2018	\$104,289
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,269
- Net Difference Between Projected and Actual Investment	(7,776)
- Change of Assumptions	5,740
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,744)
Pension Expense/Income	17,861
Contributions	(17,487)
Total Activity in FY 2019	(5,137)
Net Pension Liability as of 2019	\$99,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1415000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$3,150 Proportionate Share: 0.000006

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,038	\$1,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53	\$0
Net Difference Between Projected and Actual	0	94
Change of Assumptions	0	216
Changes in Proportion and Differences Between	0	40
Total	\$53	\$350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(162)
Total	\$152

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$102)
2021	(156)
2022	(31)
2023	(8)
2024	0
Thereafter	0
Total	(\$297)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,185	\$1,983	\$981

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of 2018	\$2,038
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	(154)
- Change of Assumptions	106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153
Pension Expense/Income	152
Contributions	(338)
Total Activity in FY 2019	(55)
Net Pension Liability as of 2019	\$1,983

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$802,411 Proportionate Share: 0.0001540

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$493,930	\$508,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,478	\$0
Net Difference Between Projected and Actual	0	24,058
Change of Assumptions	113	55,330
Changes in Proportion and Differences Between	25,045	5,646
Total	\$38,636	\$85,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,543
Total	\$89,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,870

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,438)
2021	(30,802)
2022	(289)
2023	(1,869)
2024	0
Thereafter	0
Total	(\$46,398)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$817,428	\$508,980	\$251,710

PERF Net Pension Liability - Unaudited
STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of 2018	\$493,930
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,052
- Net Difference Between Projected and Actual Investment	(38,686)
- Change of Assumptions	22,913
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,542
Pension Expense/Income	89,099
Contributions	(89,870)
Total Activity in FY 2019	15,050
Net Pension Liability as of 2019	\$508,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1420000
 Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$673,752 Proportionate Share: 0.0001293

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$461,998	\$427,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,316	\$0
Net Difference Between Projected and Actual	0	20,200
Change of Assumptions	95	46,456
Changes in Proportion and Differences Between	18,472	19,977
Total	\$29,883	\$86,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,892
Total	\$89,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,133

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,096)
2021	(30,016)
2022	(12,069)
2023	(1,569)
2024	0
Thereafter	0
Total	(\$56,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$686,321	\$427,345	\$211,338

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of 2018	\$461,998
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,306
- Net Difference Between Projected and Actual Investment	(33,883)
- Change of Assumptions	26,718
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,188)
Pension Expense/Income	89,527
Contributions	(75,133)
Total Activity in FY 2019	(34,653)
Net Pension Liability as of 2019	\$427,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1421000
 Submission Unit Name: CITY OF LINTON

Wages: \$2,581,762 Proportionate Share: 0.0004955

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,713,130	\$1,637,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,365	\$0
Net Difference Between Projected and Actual	0	77,408
Change of Assumptions	365	178,026
Changes in Proportion and Differences Between	6,399	69,088
Total	\$50,129	\$324,522

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,966
Total	\$276,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,157

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$89,123)
2021	(147,532)
2022	(31,728)
2023	(6,010)
2024	0
Thereafter	0
Total	(\$274,393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,630,102	\$1,637,659	\$809,886

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of 2018	\$1,713,130
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,078
- Net Difference Between Projected and Actual Investment	(128,144)
- Change of Assumptions	93,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,728)
Pension Expense/Income	276,156
Contributions	(289,157)
Total Activity in FY 2019	(75,471)
Net Pension Liability as of 2019	\$1,637,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1422000
 Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,377,176 Proportionate Share: 0.0004563

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,545,995	\$1,508,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,934	\$0
Net Difference Between Projected and Actual	0	71,284
Change of Assumptions	336	163,942
Changes in Proportion and Differences Between	6,661	3,195
Total	\$46,931	\$238,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,634
Total	\$263,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,244

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$55,980)
2021	(108,604)
2022	(21,371)
2023	(5,535)
2024	0
Thereafter	0
Total	(\$191,490)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,422,029	\$1,508,101	\$745,814

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of 2018	\$1,545,995
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,821
- Net Difference Between Projected and Actual Investment	(117,070)
- Change of Assumptions	80,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,662)
Pension Expense/Income	263,319
Contributions	(266,244)
Total Activity in FY 2019	(37,894)
Net Pension Liability as of 2019	\$1,508,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$104,248 Proportionate Share: 0.0000200

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$68,281	\$66,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,750	\$0
Net Difference Between Projected and Actual	0	3,124
Change of Assumptions	15	7,186
Changes in Proportion and Differences Between	130	2,161
Total	\$1,895	\$12,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(503)
Total	\$9,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,676

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,525)
2021	(5,743)
2022	(1,065)
2023	(243)
2024	0
Thereafter	0
Total	(\$10,576)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,160	\$66,101	\$32,690

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of 2018	\$68,281
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	862
- Net Difference Between Projected and Actual Investment	(5,146)
- Change of Assumptions	3,629
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192
Pension Expense/Income	9,959
Contributions	(11,676)
Total Activity in FY 2019	(2,180)
Net Pension Liability as of 2019	\$66,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$828,927 Proportionate Share: 0.0001591

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$525,183	\$525,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,924	\$0
Net Difference Between Projected and Actual	0	24,855
Change of Assumptions	117	57,162
Changes in Proportion and Differences Between	81,420	33,601
Total	\$95,461	\$115,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,223
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,340
Total	\$141,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,499

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$7,517
2021	(15,651)
2022	(10,094)
2023	(1,929)
2024	0
Thereafter	0
Total	(\$20,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$844,499	\$525,836	\$260,046

PERF Net Pension Liability - Unaudited
DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of 2018	\$525,183
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,092
- Net Difference Between Projected and Actual Investment	(40,409)
- Change of Assumptions	26,029
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,123)
Pension Expense/Income	141,563
Contributions	(65,499)
Total Activity in FY 2019	653
Net Pension Liability as of 2019	\$525,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1425000
 Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(163)
Total	(\$163)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, GRANT COUNTY - 1425000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	163
Pension Expense/Income	(163)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$570,044 Proportionate Share: 0.0001094

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$378,091	\$361,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,574	\$0
Net Difference Between Projected and Actual	0	17,091
Change of Assumptions	80	39,306
Changes in Proportion and Differences Between	52,539	8,347
Total	\$62,193	\$64,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,111)
Total	\$56,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,845

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$8,673
2021	(2,925)
2022	(6,971)
2023	(1,328)
2024	0
Thereafter	0
Total	(\$2,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$580,693	\$361,574	\$178,812

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of 2018	\$378,091
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,655
- Net Difference Between Projected and Actual Investment	(28,289)
- Change of Assumptions	20,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,734)
Pension Expense/Income	56,115
Contributions	(63,845)
Total Activity in FY 2019	(16,517)
Net Pension Liability as of 2019	\$361,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$37,703 Proportionate Share: 0.0000072

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,157	\$23,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$630	\$0
Net Difference Between Projected and Actual	0	1,125
Change of Assumptions	5	2,587
Changes in Proportion and Differences Between	166	6,726
Total	\$801	\$10,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,244)
Total	\$1,522

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,252

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,049)
2021	(4,737)
2022	(764)
2023	(87)
2024	0
Thereafter	0
Total	(\$9,637)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,217	\$23,796	\$11,768

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of 2018	\$26,157
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	290
- Net Difference Between Projected and Actual Investment	(1,900)
- Change of Assumptions	1,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	423
Pension Expense/Income	1,522
Contributions	(4,252)
Total Activity in FY 2019	(2,361)
Net Pension Liability as of 2019	\$23,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1428000
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$35,458 Proportionate Share: 0.0000068

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,760	\$22,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$0
Net Difference Between Projected and Actual	0	1,062
Change of Assumptions	5	2,443
Changes in Proportion and Differences Between	299	287
Total	\$899	\$3,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,778)
Total	\$779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,971

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,041)
2021	(1,520)
2022	(249)
2023	(83)
2024	0
Thereafter	0
Total	(\$2,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,094	\$22,474	\$11,114

PERF Net Pension Liability - Unaudited
CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of 2018	\$22,760
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299
- Net Difference Between Projected and Actual Investment	(1,736)
- Change of Assumptions	1,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,181
Pension Expense/Income	779
Contributions	(3,971)
Total Activity in FY 2019	(286)
Net Pension Liability as of 2019	\$22,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$504,846 Proportionate Share: 0.0000969

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$313,887	\$320,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,480	\$0
Net Difference Between Projected and Actual	0	15,138
Change of Assumptions	71	34,815
Changes in Proportion and Differences Between	12,935	18,582
Total	\$21,486	\$68,535

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,054)
Total	\$38,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,543

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,744)
2021	(27,176)
2022	(953)
2023	(1,176)
2024	0
Thereafter	0
Total	(\$47,049)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$514,343	\$320,261	\$158,381

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of 2018	\$313,887
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,396
- Net Difference Between Projected and Actual Investment	(24,434)
- Change of Assumptions	14,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,415
Pension Expense/Income	38,633
Contributions	(56,543)
Total Activity in FY 2019	6,374
Net Pension Liability as of 2019	\$320,261

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1430000
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$258,175	\$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	143,704	217,399
Total	\$143,704	\$217,399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,970
Total	\$1,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,955

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,572)
2021	(27,276)
2022	(21,847)
2023	0
2024	0
Thereafter	0
Total	(\$73,695)

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

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY PUBLIC LIBRARY - 1430000

Net Pension Liability as of 2018	\$258,175
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,358)
- Net Difference Between Projected and Actual Investment	(7,646)
- Change of Assumptions	40,839
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,025)
Pension Expense/Income	1,970
Contributions	(189,955)
Total Activity in FY 2019	(258,175)
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$1,890,252 Proportionate Share: 0.0003628

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,237,544	\$1,199,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,751	\$0
Net Difference Between Projected and Actual	0	56,677
Change of Assumptions	267	130,349
Changes in Proportion and Differences Between	50,797	4,625
Total	\$82,815	\$191,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,968
Total	\$209,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,708

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,759)
2021	(63,620)
2022	(19,056)
2023	(4,401)
2024	0
Thereafter	0
Total	(\$108,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,925,734	\$1,199,077	\$592,990

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of 2018	\$1,237,544
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,650
- Net Difference Between Projected and Actual Investment	(93,328)
- Change of Assumptions	65,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,501)
Pension Expense/Income	209,745
Contributions	(211,708)
Total Activity in FY 2019	(38,467)
Net Pension Liability as of 2019	\$1,199,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$720,464 Proportionate Share: 0.0001383

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$464,036	\$457,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,104	\$0
Net Difference Between Projected and Actual	0	21,606
Change of Assumptions	102	49,689
Changes in Proportion and Differences Between	7,387	40,803
Total	\$19,593	\$112,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	171
Total	\$72,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,692

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,692)
2021	(50,785)
2022	(5,350)
2023	(1,678)
2024	0
Thereafter	0
Total	(\$92,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$734,093	\$457,090	\$226,049

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of 2018	\$464,036
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,067
- Net Difference Between Projected and Actual Investment	(35,349)
- Change of Assumptions	23,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,700
Pension Expense/Income	72,514
Contributions	(80,692)
Total Activity in FY 2019	(6,946)
Net Pension Liability as of 2019	\$457,090

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$2,383,104 Proportionate Share: 0.0004574

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,511,006	\$1,511,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,030	\$0
Net Difference Between Projected and Actual	0	71,456
Change of Assumptions	337	164,337
Changes in Proportion and Differences Between	35,379	16,870
Total	\$75,746	\$252,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,242)
Total	\$237,019

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$248,783

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,705)
2021	(102,832)
2022	(15,832)
2023	(5,548)
2024	0
Thereafter	0
Total	(\$176,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,427,868	\$1,511,736	\$747,612

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of 2018	\$1,511,006
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,372
- Net Difference Between Projected and Actual Investment	(116,206)
- Change of Assumptions	75,013
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,315
Pension Expense/Income	237,019
Contributions	(248,783)
Total Activity in FY 2019	730
Net Pension Liability as of 2019	\$1,511,736

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$2,714,124 Proportionate Share: 0.0005209

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,698,523	\$1,721,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,588	\$0
Net Difference Between Projected and Actual	0	81,376
Change of Assumptions	383	187,151
Changes in Proportion and Differences Between	73,869	1,592
Total	\$119,840	\$270,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,923
Total	\$290,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,744

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,223)
2021	(96,565)
2022	(8,173)
2023	(6,318)
2024	0
Thereafter	0
Total	(\$150,279)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,764,925	\$1,721,608	\$851,401

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of 2018	\$1,698,523
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,491
- Net Difference Between Projected and Actual Investment	(131,680)
- Change of Assumptions	81,906
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,712
Pension Expense/Income	290,400
Contributions	(302,744)
Total Activity in FY 2019	23,085
Net Pension Liability as of 2019	\$1,721,608

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1435000
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$2,057,570 Proportionate Share: 0.0003949

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,397,544	\$1,305,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,560	\$0
Net Difference Between Projected and Actual	0	61,692
Change of Assumptions	291	141,882
Changes in Proportion and Differences Between	119,567	46,348
Total	\$154,418	\$249,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,748
Total	\$267,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,439

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,794)
2021	(53,621)
2022	(33,298)
2023	(4,791)
2024	0
Thereafter	0
Total	(\$95,504)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,096,120	\$1,305,170	\$645,457

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of 2018	\$1,397,544
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,378
- Net Difference Between Projected and Actual Investment	(103,082)
- Change of Assumptions	79,474
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,021)
Pension Expense/Income	267,316
Contributions	(230,439)
Total Activity in FY 2019	(92,374)
Net Pension Liability as of 2019	\$1,305,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,483,800 Proportionate Share: 0.0002848

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$967,818	\$941,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,925	\$0
Net Difference Between Projected and Actual	0	44,492
Change of Assumptions	210	102,324
Changes in Proportion and Differences Between	25,529	2,058
Total	\$50,664	\$148,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(160)
Total	\$148,816

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,185

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,908)
2021	(55,794)
2022	(14,055)
2023	(3,453)
2024	0
Thereafter	0
Total	(\$98,210)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,511,712	\$941,282	\$465,500

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of 2018	\$967,818
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,334
- Net Difference Between Projected and Actual Investment	(73,155)
- Change of Assumptions	50,977
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	677
Pension Expense/Income	148,816
Contributions	(166,185)
Total Activity in FY 2019	(26,536)
Net Pension Liability as of 2019	\$941,282

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$290,333 Proportionate Share: 0.0000557

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$152,527	\$184,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,875	\$0
Net Difference Between Projected and Actual	0	8,702
Change of Assumptions	41	20,012
Changes in Proportion and Differences Between	30,626	7,521
Total	\$35,542	\$36,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,483
Total	\$37,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,517

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$178)
2021	(6,229)
2022	6,389
2023	(675)
2024	0
Thereafter	0
Total	(\$693)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$295,654	\$184,092	\$91,041

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of 2018	\$152,527
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,890
- Net Difference Between Projected and Actual Investment	(13,219)
- Change of Assumptions	4,156
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,636
Pension Expense/Income	37,619
Contributions	(32,517)
Total Activity in FY 2019	31,565
Net Pension Liability as of 2019	\$184,092

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$104,644 Proportionate Share: 0.000201

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$64,544	\$66,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,759	\$0
Net Difference Between Projected and Actual	0	3,140
Change of Assumptions	15	7,222
Changes in Proportion and Differences Between	20,439	711
Total	\$22,213	\$11,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,373
Total	\$12,887

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,720

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,801
2021	4,641
2022	(58)
2023	(244)
2024	0
Thereafter	0
Total	\$11,140

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,690	\$66,432	\$32,853

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of 2018	\$64,544
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	919
- Net Difference Between Projected and Actual Investment	(5,052)
- Change of Assumptions	3,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,852
Pension Expense/Income	12,887
Contributions	(11,720)
Total Activity in FY 2019	1,888
Net Pension Liability as of 2019	\$66,432

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1440000
 Submission Unit Name: INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	61,316	12,713
Total	\$61,316	\$12,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,018)
Total	(\$79,018)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,651

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$9,345
2021	20,843
2022	18,415
2023	0
2024	0
Thereafter	0
Total	\$48,603

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

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION - 1440000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	161,669
Pension Expense/Income	(79,018)
Contributions	(82,651)
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,257,372 Proportionate Share: 0.0002413

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$763,316	\$797,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,118	\$0
Net Difference Between Projected and Actual	0	37,696
Change of Assumptions	178	86,695
Changes in Proportion and Differences Between	95,993	12
Total	\$117,289	\$124,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,125
Total	\$170,346

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,819

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$11,296
2021	(17,667)
2022	2,182
2023	(2,925)
2024	0
Thereafter	0
Total	(\$7,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,280,815	\$797,512	\$394,400

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of 2018	\$763,316
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,187
- Net Difference Between Projected and Actual Investment	(60,302)
- Change of Assumptions	34,225
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,559
Pension Expense/Income	170,346
Contributions	(140,819)
Total Activity in FY 2019	34,196
Net Pension Liability as of 2019	\$797,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$222,522 Proportionate Share: 0.0000427

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$129,088	\$141,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,737	\$0
Net Difference Between Projected and Actual	0	6,671
Change of Assumptions	31	15,341
Changes in Proportion and Differences Between	13,327	13,620
Total	\$17,095	\$35,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,843)
Total	\$15,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,922

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,038)
2021	(11,855)
2022	1,874
2023	(518)
2024	0
Thereafter	0
Total	(\$18,537)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,651	\$141,126	\$69,792

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of 2018	\$129,088
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,058
- Net Difference Between Projected and Actual Investment	(10,494)
- Change of Assumptions	5,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,794
Pension Expense/Income	15,493
Contributions	(24,922)
Total Activity in FY 2019	12,038
Net Pension Liability as of 2019	\$141,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$613,875 Proportionate Share: 0.0001178

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$415,459	\$389,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,309	\$0
Net Difference Between Projected and Actual	0	18,403
Change of Assumptions	87	42,324
Changes in Proportion and Differences Between	779	33,221
Total	\$11,175	\$93,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,168)
Total	\$55,452

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,837

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,966)
2021	(42,154)
2022	(10,225)
2023	(1,428)
2024	0
Thereafter	0
Total	(\$82,773)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$625,280	\$389,337	\$192,542

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of 2018	\$415,459
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,904
- Net Difference Between Projected and Actual Investment	(30,707)
- Change of Assumptions	23,481
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,415)
Pension Expense/Income	55,452
Contributions	(65,837)
Total Activity in FY 2019	(26,122)
Net Pension Liability as of 2019	\$389,337

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$111,040 Proportionate Share: 0.0000213

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$75,754	\$70,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,864	\$0
Net Difference Between Projected and Actual	0	3,328
Change of Assumptions	16	7,653
Changes in Proportion and Differences Between	3,598	2,807
Total	\$5,478	\$13,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,968
Total	\$13,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,437

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,764)
2021	(4,402)
2022	(1,885)
2023	(259)
2024	0
Thereafter	0
Total	(\$8,310)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$113,060	\$70,398	\$34,814

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of 2018	\$75,754
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	878
- Net Difference Between Projected and Actual Investment	(5,572)
- Change of Assumptions	4,346
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,681)
Pension Expense/Income	13,110
Contributions	(12,437)
Total Activity in FY 2019	(5,356)
Net Pension Liability as of 2019	\$70,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1446000
 Submission Unit Name: TOWN OF WANATAH

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(544)
Total	(544)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF WANATAH - 1446000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	544
Pension Expense/Income	(544)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$24,000 Proportionate Share: 0.0000046

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$15,966	\$15,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$403	\$0
Net Difference Between Projected and Actual	0	719
Change of Assumptions	3	1,653
Changes in Proportion and Differences Between	19	493
Total	\$425	\$2,865

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(398)
Total	\$2,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$793)
2021	(1,280)
2022	(311)
2023	(56)
2024	0
Thereafter	0
Total	(\$2,440)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,417	\$15,203	\$7,519

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of 2018	\$15,966
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195
- Net Difference Between Projected and Actual Investment	(1,192)
- Change of Assumptions	876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38
Pension Expense/Income	2,008
Contributions	(2,688)
Total Activity in FY 2019	(763)
Net Pension Liability as of 2019	\$15,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,127,161 Proportionate Share: 0.0004083

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,350,325	\$1,349,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,733	\$0
Net Difference Between Projected and Actual	0	63,785
Change of Assumptions	300	146,696
Changes in Proportion and Differences Between	31,897	6,189
Total	\$67,930	\$216,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,776)
Total	\$196,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,242

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$45,093)
2021	(87,785)
2022	(10,910)
2023	(4,952)
2024	0
Thereafter	0
Total	(\$148,740)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,167,247	\$1,349,458	\$667,359

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of 2018	\$1,350,325
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,165
- Net Difference Between Projected and Actual Investment	(103,776)
- Change of Assumptions	67,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,984
Pension Expense/Income	196,801
Contributions	(238,242)
Total Activity in FY 2019	(867)
Net Pension Liability as of 2019	\$1,349,458

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1449000
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$221,447 Proportionate Share: 0.0000425

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$154,566	\$140,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,719	\$0
Net Difference Between Projected and Actual	0	6,639
Change of Assumptions	31	15,270
Changes in Proportion and Differences Between	6,566	8,425
Total	\$10,316	\$30,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	509
Total	\$22,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,802

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,944)
2021	(9,940)
2022	(4,616)
2023	(518)
2024	0
Thereafter	0
Total	(\$20,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$225,589	\$140,465	\$69,465

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of 2018	\$154,566
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,709
- Net Difference Between Projected and Actual Investment	(11,217)
- Change of Assumptions	9,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,742)
Pension Expense/Income	22,740
Contributions	(24,802)
Total Activity in FY 2019	(14,101)
Net Pension Liability as of 2019	\$140,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$89,839 Proportionate Share: 0.0000172

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$56,391	\$56,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,505	\$0
Net Difference Between Projected and Actual	0	2,687
Change of Assumptions	13	6,180
Changes in Proportion and Differences Between	1,760	306
Total	\$3,278	\$9,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,181)
Total	\$5,816

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,062

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,870)
2021	(3,484)
2022	(332)
2023	(209)
2024	0
Thereafter	0
Total	(\$5,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$91,297	\$56,847	\$28,113

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of 2018	\$56,391
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	772
- Net Difference Between Projected and Actual Investment	(4,357)
- Change of Assumptions	2,753
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,534
Pension Expense/Income	5,816
Contributions	(10,062)
Total Activity in FY 2019	456
Net Pension Liability as of 2019	\$56,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$331,187 Proportionate Share: 0.0000636

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$220,468	\$210,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,566	\$0
Net Difference Between Projected and Actual	0	9,936
Change of Assumptions	47	22,851
Changes in Proportion and Differences Between	216	5,742
Total	\$5,829	\$38,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,393)
Total	\$21,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,079

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,888)
2021	(16,816)
2022	(4,223)
2023	(773)
2024	0
Thereafter	0
Total	(\$32,700)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$337,587	\$210,202	\$103,953

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of 2018	\$220,468
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,698
- Net Difference Between Projected and Actual Investment	(16,465)
- Change of Assumptions	12,070
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,635
Pension Expense/Income	21,875
Contributions	(37,079)
Total Activity in FY 2019	(10,266)
Net Pension Liability as of 2019	\$210,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$145,542 Proportionate Share: 0.0000279

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$99,194	\$92,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,442	\$0
Net Difference Between Projected and Actual	0	4,359
Change of Assumptions	21	10,024
Changes in Proportion and Differences Between	221	6,303
Total	\$2,684	\$20,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,604)
Total	\$12,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,301

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,052)
2021	(9,151)
2022	(2,461)
2023	(338)
2024	0
Thereafter	0
Total	(\$18,002)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$148,093	\$92,211	\$45,602

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of 2018	\$99,194
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,152
- Net Difference Between Projected and Actual Investment	(7,297)
- Change of Assumptions	5,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,215)
Pension Expense/Income	12,990
Contributions	(16,301)
Total Activity in FY 2019	(6,983)
Net Pension Liability as of 2019	\$92,211

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1454000
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: \$49,573 Proportionate Share: 0.0000095

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$31,932	\$31,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$831	\$0
Net Difference Between Projected and Actual	0	1,484
Change of Assumptions	7	3,413
Changes in Proportion and Differences Between	476	189
Total	\$1,314	\$5,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,969
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,498
Total	\$6,467

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,552

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,038)
2021	(2,240)
2022	(379)
2023	(115)
2024	0
Thereafter	0
Total	(\$3,772)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,426	\$31,398	\$15,528

PERF Net Pension Liability - Unaudited
HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of 2018	\$31,932
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415
- Net Difference Between Projected and Actual Investment	(2,430)
- Change of Assumptions	1,645
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,079)
Pension Expense/Income	6,467
Contributions	(5,552)
Total Activity in FY 2019	(534)
Net Pension Liability as of 2019	\$31,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1455000
 Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,015,059 Proportionate Share: 0.0001948

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$971,215	\$643,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,048	\$0
Net Difference Between Projected and Actual	0	30,432
Change of Assumptions	143	69,989
Changes in Proportion and Differences Between	3,259	286,990
Total	\$20,450	\$387,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(84,580)
Total	\$17,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,687

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$127,503)
2021	(150,626)
2022	(86,469)
2023	(2,363)
2024	0
Thereafter	0
Total	(\$366,961)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,033,994	\$643,826	\$318,397

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of 2018	\$971,215
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,412
- Net Difference Between Projected and Actual Investment	(59,196)
- Change of Assumptions	83,782
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(260,018)
Pension Expense/Income	17,318
Contributions	(113,687)
Total Activity in FY 2019	(327,389)
Net Pension Liability as of 2019	\$643,826

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$679,454 Proportionate Share: 0.0001304

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$436,181	\$430,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,412	\$0
Net Difference Between Projected and Actual	0	20,371
Change of Assumptions	96	46,851
Changes in Proportion and Differences Between	7,429	9,678
Total	\$18,937	\$76,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,934
Total	\$78,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,099

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,092)
2021	(33,585)
2022	(4,704)
2023	(1,582)
2024	0
Thereafter	0
Total	(\$57,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$692,160	\$430,980	\$213,136

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of 2018	\$436,181
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,738
- Net Difference Between Projected and Actual Investment	(33,289)
- Change of Assumptions	22,241
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,937)
Pension Expense/Income	78,145
Contributions	(76,099)
Total Activity in FY 2019	(5,201)
Net Pension Liability as of 2019	\$430,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$87,502 Proportionate Share: 0.0000168

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$57,070	\$55,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,470	\$0
Net Difference Between Projected and Actual	0	2,625
Change of Assumptions	12	6,036
Changes in Proportion and Differences Between	53	256
Total	\$1,535	\$8,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(454)
Total	\$8,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,800

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,274)
2021	(4,078)
2022	(825)
2023	(205)
2024	0
Thereafter	0
Total	(\$7,382)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,174	\$55,525	\$27,459

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of 2018	\$57,070
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	728
- Net Difference Between Projected and Actual Investment	(4,315)
- Change of Assumptions	3,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	505
Pension Expense/Income	8,334
Contributions	(9,800)
Total Activity in FY 2019	(1,545)
Net Pension Liability as of 2019	\$55,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$289,184 Proportionate Share: 0.0000555

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$186,498	\$183,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,857	\$0
Net Difference Between Projected and Actual	0	8,670
Change of Assumptions	41	19,940
Changes in Proportion and Differences Between	1,904	568
Total	\$6,802	\$29,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	802
Total	\$29,833

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,362

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,631)
2021	(12,853)
2022	(2,219)
2023	(673)
2024	0
Thereafter	0
Total	(\$22,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$294,593	\$183,431	\$90,714

PERF Net Pension Liability - Unaudited
TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of 2018	\$186,498
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,431
- Net Difference Between Projected and Actual Investment	(14,193)
- Change of Assumptions	9,602
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,622
Pension Expense/Income	29,833
Contributions	(32,362)
Total Activity in FY 2019	(3,067)
Net Pension Liability as of 2019	\$183,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$80,238 Proportionate Share: 0.0000154

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$53,334	\$50,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,348	\$0
Net Difference Between Projected and Actual	0	2,406
Change of Assumptions	11	5,533
Changes in Proportion and Differences Between	800	911
Total	\$2,159	\$8,850

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,056
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(342)
Total	\$7,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,987

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,910)
2021	(3,584)
2022	(1,010)
2023	(187)
2024	0
Thereafter	0
Total	(\$6,691)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$81,743	\$50,898	\$25,171

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of 2018	\$53,334
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	655
- Net Difference Between Projected and Actual Investment	(3,986)
- Change of Assumptions	2,914
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(746)
Pension Expense/Income	7,714
Contributions	(8,987)
Total Activity in FY 2019	(2,436)
Net Pension Liability as of 2019	\$50,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,231,534 Proportionate Share: 0.0004283

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,448,840	\$1,415,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,483	\$0
Net Difference Between Projected and Actual	0	66,910
Change of Assumptions	315	153,882
Changes in Proportion and Differences Between	17,541	6,458
Total	\$55,339	\$227,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,039
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,376
Total	\$230,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,335

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$48,916)
2021	(96,846)
2022	(20,954)
2023	(5,195)
2024	0
Thereafter	0
Total	(\$171,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,273,406	\$1,415,559	\$700,048

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of 2018	\$1,448,840
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,634
- Net Difference Between Projected and Actual Investment	(109,819)
- Change of Assumptions	75,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,788)
Pension Expense/Income	230,415
Contributions	(243,335)
Total Activity in FY 2019	(33,281)
Net Pension Liability as of 2019	\$1,415,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$94,573 Proportionate Share: 0.0000182

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$96,816	\$60,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,593	\$0
Net Difference Between Projected and Actual	0	2,843
Change of Assumptions	13	6,539
Changes in Proportion and Differences Between	35	44,959
Total	\$1,641	\$54,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,433)
Total	(\$21,913)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,592

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,383)
2021	(21,500)
2022	(9,597)
2023	(220)
2024	0
Thereafter	0
Total	(\$52,700)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,605	\$60,152	\$29,748

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of 2018	\$96,816
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334
- Net Difference Between Projected and Actual Investment	(5,710)
- Change of Assumptions	8,788
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,571)
Pension Expense/Income	(21,913)
Contributions	(10,592)
Total Activity in FY 2019	(36,664)
Net Pension Liability as of 2019	\$60,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,467,256 Proportionate Share: 0.0006655

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,163,238	\$2,199,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,243	\$0
Net Difference Between Projected and Actual	0	103,966
Change of Assumptions	490	239,104
Changes in Proportion and Differences Between	85,386	13,374
Total	\$144,119	\$356,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,178
Total	\$409,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$383,963

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$58,406)
2021	(136,466)
2022	(9,381)
2023	(8,072)
2024	0
Thereafter	0
Total	(\$212,325)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,532,458	\$2,199,520	\$1,087,748

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of 2018	\$2,163,238
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,100
- Net Difference Between Projected and Actual Investment	(168,033)
- Change of Assumptions	103,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,314
Pension Expense/Income	409,294
Contributions	(383,963)
Total Activity in FY 2019	36,282
Net Pension Liability as of 2019	\$2,199,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1464000
 Submission Unit Name: OWEN COUNTY

Wages: \$4,398,178 Proportionate Share: 0.0008442

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,792,711	\$2,790,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,882	\$0
Net Difference Between Projected and Actual	0	131,883
Change of Assumptions	621	303,308
Changes in Proportion and Differences Between	73,776	65
Total	\$148,279	\$435,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$441,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,505
Total	\$484,096

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$491,936

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$78,859)
2021	(174,985)
2022	(22,895)
2023	(10,238)
2024	0
Thereafter	0
Total	(\$286,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,480,993	\$2,790,135	\$1,379,829

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of 2018	\$2,792,711
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,550
- Net Difference Between Projected and Actual Investment	(214,592)
- Change of Assumptions	139,068
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,238
Pension Expense/Income	484,096
Contributions	(491,936)
Total Activity in FY 2019	(2,576)
Net Pension Liability as of 2019	\$2,790,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$425,902 Proportionate Share: 0.0000817

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$299,280	\$270,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,150	\$0
Net Difference Between Projected and Actual	0	12,763
Change of Assumptions	60	29,354
Changes in Proportion and Differences Between	289	42,792
Total	\$7,499	\$84,909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,083)
Total	\$15,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,701

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,680)
2021	(37,334)
2022	(9,406)
2023	(990)
2024	0
Thereafter	0
Total	(\$77,410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$433,662	\$270,024	\$133,537

PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of 2018	\$299,280
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,256
- Net Difference Between Projected and Actual Investment	(21,626)
- Change of Assumptions	18,047
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,115
Pension Expense/Income	15,653
Contributions	(47,701)
Total Activity in FY 2019	(29,256)
Net Pension Liability as of 2019	\$270,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1466000
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$335,096 Proportionate Share: 0.0000643

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$217,411	\$212,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,627	\$0
Net Difference Between Projected and Actual	0	10,045
Change of Assumptions	47	23,102
Changes in Proportion and Differences Between	7,813	411
Total	\$13,487	\$33,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(325)
Total	\$33,310

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,531

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,692)
2021	(11,699)
2022	(2,899)
2023	(781)
2024	0
Thereafter	0
Total	(\$20,071)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$341,303	\$212,516	\$105,097

PERF Net Pension Liability - Unaudited
BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of 2018	\$217,411
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,799
- Net Difference Between Projected and Actual Investment	(16,484)
- Change of Assumptions	11,335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,676
Pension Expense/Income	33,310
Contributions	(37,531)
Total Activity in FY 2019	(4,895)
Net Pension Liability as of 2019	\$212,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$734,311 Proportionate Share: 0.0001409

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$466,414	\$465,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,331	\$0
Net Difference Between Projected and Actual	0	22,012
Change of Assumptions	104	50,623
Changes in Proportion and Differences Between	19,252	8
Total	\$31,687	\$72,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,703
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,098
Total	\$90,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,243

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,215)
2021	(26,166)
2022	(3,866)
2023	(1,709)
2024	0
Thereafter	0
Total	(\$40,956)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$747,894	\$465,683	\$230,298

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of 2018	\$466,414
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,263
- Net Difference Between Projected and Actual Investment	(35,825)
- Change of Assumptions	23,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,986)
Pension Expense/Income	90,801
Contributions	(82,243)
Total Activity in FY 2019	(731)
Net Pension Liability as of 2019	\$465,683

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1468000
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$298,494 Proportionate Share: 0.0000573

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$182,082	\$189,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,015	\$0
Net Difference Between Projected and Actual	0	8,952
Change of Assumptions	42	20,587
Changes in Proportion and Differences Between	10,568	443,443
Total	\$15,625	\$472,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(271,731)
Total	(\$241,758)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,431

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$236,025)
2021	(220,950)
2022	313
2023	(695)
2024	0
Thereafter	0
Total	(\$457,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$304,147	\$189,380	\$93,656

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of 2018	\$182,082
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,646
- Net Difference Between Projected and Actual Investment	(14,345)
- Change of Assumptions	8,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	285,929
Pension Expense/Income	(241,758)
Contributions	(33,431)
Total Activity in FY 2019	7,298
Net Pension Liability as of 2019	\$189,380

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$89,842 Proportionate Share: 0.0000172

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$61,487	\$56,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,505	\$0
Net Difference Between Projected and Actual	0	2,687
Change of Assumptions	13	6,180
Changes in Proportion and Differences Between	15,862	3,431
Total	\$17,380	\$12,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,697)
Total	\$7,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,062

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$4,240
2021	2,652
2022	(1,600)
2023	(210)
2024	0
Thereafter	0
Total	\$5,082

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$91,297	\$56,847	\$28,113

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of 2018	\$61,487
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	705
- Net Difference Between Projected and Actual Investment	(4,508)
- Change of Assumptions	3,560
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,635)
Pension Expense/Income	7,300
Contributions	(10,062)
Total Activity in FY 2019	(4,640)
Net Pension Liability as of 2019	\$56,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1470000
 Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$628,031 Proportionate Share: 0.0001205

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$389,641	\$398,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,546	\$0
Net Difference Between Projected and Actual	0	18,825
Change of Assumptions	89	43,294
Changes in Proportion and Differences Between	16,771	57,242
Total	\$27,406	\$119,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,032
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,363)
Total	\$21,669

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,339

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,612)
2021	(49,874)
2022	(1,008)
2023	(1,461)
2024	0
Thereafter	0
Total	(\$91,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$639,611	\$398,260	\$196,955

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of 2018	\$389,641
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,477
- Net Difference Between Projected and Actual Investment	(30,365)
- Change of Assumptions	18,429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,748
Pension Expense/Income	21,669
Contributions	(70,339)
Total Activity in FY 2019	8,619
Net Pension Liability as of 2019	\$398,260

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$5,269,968 Proportionate Share: 0.0010115

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,169,443	\$3,343,072

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,523	\$0
Net Difference Between Projected and Actual	0	158,019
Change of Assumptions	744	363,417
Changes in Proportion and Differences Between	240,620	0
Total	\$329,887	\$521,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$529,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	133,363
Total	\$662,467

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,236

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,607)
2021	(156,340)
2022	16,668
2023	(12,270)
2024	0
Thereafter	0
Total	(\$191,549)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,369,018	\$3,343,072	\$1,653,278

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of 2018	\$3,169,443
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,289
- Net Difference Between Projected and Actual Investment	(251,885)
- Change of Assumptions	138,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,320
Pension Expense/Income	662,467
Contributions	(590,236)
Total Activity in FY 2019	173,629
Net Pension Liability as of 2019	\$3,343,072

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1471001
 Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$43,806 Proportionate Share: 0.000084

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$29,215	\$27,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$735	\$0
Net Difference Between Projected and Actual	0	1,312
Change of Assumptions	6	3,018
Changes in Proportion and Differences Between	409	751
Total	\$1,150	\$5,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18
Total	\$4,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,908

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,145)
2021	(2,102)
2022	(582)
2023	(102)
2024	0
Thereafter	0
Total	(\$3,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,587	\$27,763	\$13,730

PERF Net Pension Liability - Unaudited
DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of 2018	\$29,215
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	355
- Net Difference Between Projected and Actual Investment	(2,177)
- Change of Assumptions	1,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(743)
Pension Expense/Income	4,412
Contributions	(4,908)
Total Activity in FY 2019	(1,452)
Net Pension Liability as of 2019	\$27,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1472000
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$345,833 Proportionate Share: 0.0000664

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$224,545	\$219,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,811	\$0
Net Difference Between Projected and Actual	0	10,373
Change of Assumptions	49	23,857
Changes in Proportion and Differences Between	1,057	10,911
Total	\$6,917	\$45,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,972)
Total	\$20,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,733

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,161)
2021	(20,252)
2022	(3,005)
2023	(806)
2024	0
Thereafter	0
Total	(\$38,224)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$352,450	\$219,456	\$108,530

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of 2018	\$224,545
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,889
- Net Difference Between Projected and Actual Investment	(17,023)
- Change of Assumptions	11,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,306
Pension Expense/Income	20,761
Contributions	(38,733)
Total Activity in FY 2019	(5,089)
Net Pension Liability as of 2019	\$219,456

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$2,468,959 Proportionate Share: 0.0004739

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,662,514	\$1,566,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,474	\$0
Net Difference Between Projected and Actual	0	74,034
Change of Assumptions	349	170,265
Changes in Proportion and Differences Between	1,531	68,710
Total	\$43,354	\$313,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,542)
Total	\$177,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$276,523

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$89,624)
2021	(137,950)
2022	(36,332)
2023	(5,749)
2024	0
Thereafter	0
Total	(\$269,655)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,515,450	\$1,566,270	\$774,581

PERF Net Pension Liability - Unaudited
SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of 2018	\$1,662,514
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,845
- Net Difference Between Projected and Actual Investment	(123,271)
- Change of Assumptions	93,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,292
Pension Expense/Income	177,350
Contributions	(276,523)
Total Activity in FY 2019	(96,244)
Net Pension Liability as of 2019	\$1,566,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$12,490,904 Proportionate Share: 0.0023974

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,203,774	\$7,923,560

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,813	\$0
Net Difference Between Projected and Actual	0	374,527
Change of Assumptions	1,764	861,349
Changes in Proportion and Differences Between	1,119,113	155
Total	\$1,330,690	\$1,236,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,254,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	535,110
Total	\$1,789,163

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,396,823

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$148,457
2021	(140,369)
2022	115,651
2023	(29,080)
2024	0
Thereafter	0
Total	\$94,659

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,725,341	\$7,923,560	\$3,918,506

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of 2018	\$7,203,774
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,094
- Net Difference Between Projected and Actual Investment	(587,874)
- Change of Assumptions	279,918
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	519,308
Pension Expense/Income	1,789,163
Contributions	(1,396,823)
Total Activity in FY 2019	719,786
Net Pension Liability as of 2019	\$7,923,560

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$10,155,964 Proportionate Share: 0.0019493

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,482,921	\$6,442,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,597	\$0
Net Difference Between Projected and Actual	0	304,524
Change of Assumptions	1,434	700,354
Changes in Proportion and Differences Between	127,301	47,811
Total	\$299,332	\$1,052,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,019,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139,150
Total	\$1,158,807

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,128,263

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$219,408)
2021	(447,180)
2022	(63,123)
2023	(23,646)
2024	0
Thereafter	0
Total	(\$753,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,346,837	\$6,442,561	\$3,186,095

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of 2018	\$6,482,921
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,256
- Net Difference Between Projected and Actual Investment	(496,523)
- Change of Assumptions	326,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,806
Pension Expense/Income	1,158,807
Contributions	(1,128,263)
Total Activity in FY 2019	(40,360)
Net Pension Liability as of 2019	\$6,442,561

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1476000
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$341,852 Proportionate Share: 0.0000656

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$271,084	\$216,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,741	\$0
Net Difference Between Projected and Actual	0	10,248
Change of Assumptions	48	23,569
Changes in Proportion and Differences Between	70,367	40,277
Total	\$76,156	\$74,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,617
Total	\$53,932

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,287

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$13,773
2021	4,290
2022	(15,206)
2023	(795)
2024	0
Thereafter	0
Total	\$2,062

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$348,203	\$216,812	\$107,222

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of 2018	\$271,084
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,215
- Net Difference Between Projected and Actual Investment	(18,276)
- Change of Assumptions	19,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,215)
Pension Expense/Income	53,932
Contributions	(38,287)
Total Activity in FY 2019	(54,272)
Net Pension Liability as of 2019	\$216,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$2,605,051 Proportionate Share: 0.0005000

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,638,055	\$1,652,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,758	\$0
Net Difference Between Projected and Actual	0	78,111
Change of Assumptions	368	179,642
Changes in Proportion and Differences Between	117,538	25
Total	\$161,664	\$257,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,378
Total	\$327,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$291,754

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,660)
2021	(69,896)
2022	(9,495)
2023	(6,063)
2024	0
Thereafter	0
Total	(\$96,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,653,988	\$1,652,532	\$817,241

PERF Net Pension Liability - Unaudited
BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of 2018	\$1,638,055
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,447
- Net Difference Between Projected and Actual Investment	(126,624)
- Change of Assumptions	79,836
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,650
Pension Expense/Income	327,922
Contributions	(291,754)
Total Activity in FY 2019	14,477
Net Pension Liability as of 2019	\$1,652,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$296,031 Proportionate Share: 0.0000568

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$173,589	\$187,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,971	\$0
Net Difference Between Projected and Actual	0	8,873
Change of Assumptions	42	20,407
Changes in Proportion and Differences Between	18,633	973
Total	\$23,646	\$30,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,336)
Total	\$26,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,156

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,248)
2021	(6,701)
2022	2,030
2023	(688)
2024	0
Thereafter	0
Total	(\$6,607)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$301,493	\$187,728	\$92,839

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of 2018	\$173,589
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,713
- Net Difference Between Projected and Actual Investment	(14,014)
- Change of Assumptions	7,093
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,128
Pension Expense/Income	26,375
Contributions	(33,156)
Total Activity in FY 2019	14,139
Net Pension Liability as of 2019	\$187,728

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,317,568 Proportionate Share: 0.0004448

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,405,358	\$1,470,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,928	\$0
Net Difference Between Projected and Actual	0	69,488
Change of Assumptions	327	159,810
Changes in Proportion and Differences Between	100,617	22
Total	\$139,872	\$229,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,153
Total	\$274,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,201

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,498)
2021	(69,919)
2022	4,364
2023	(5,395)
2024	0
Thereafter	0
Total	(\$89,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,360,988	\$1,470,092	\$727,017

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of 2018	\$1,405,358
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,645
- Net Difference Between Projected and Actual Investment	(111,109)
- Change of Assumptions	62,819
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,757
Pension Expense/Income	274,823
Contributions	(259,201)
Total Activity in FY 2019	64,734
Net Pension Liability as of 2019	\$1,470,092

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1481000
 Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$35,199 Proportionate Share: 0.000068

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$23,440	\$22,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$0
Net Difference Between Projected and Actual	0	1,062
Change of Assumptions	5	2,443
Changes in Proportion and Differences Between	6	485
Total	\$606	\$3,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	820
Total	\$4,377

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,942

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,067)
2021	(1,809)
2022	(424)
2023	(84)
2024	0
Thereafter	0
Total	(\$3,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,094	\$22,474	\$11,114

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of 2018	\$23,440
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	290
- Net Difference Between Projected and Actual Investment	(1,756)
- Change of Assumptions	1,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,205)
Pension Expense/Income	4,377
Contributions	(3,942)
Total Activity in FY 2019	(966)
Net Pension Liability as of 2019	\$22,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$1,111,532 Proportionate Share: 0.0002133

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$715,418	\$704,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,667	\$0
Net Difference Between Projected and Actual	0	33,322
Change of Assumptions	157	76,635
Changes in Proportion and Differences Between	8,280	15,192
Total	\$27,104	\$125,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,339)
Total	\$67,236

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,492

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,814)
2021	(53,468)
2022	(8,177)
2023	(2,586)
2024	0
Thereafter	0
Total	(\$98,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,132,191	\$704,970	\$348,635

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of 2018	\$715,418
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,360
- Net Difference Between Projected and Actual Investment	(54,510)
- Change of Assumptions	36,687
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,271
Pension Expense/Income	67,236
Contributions	(124,492)
Total Activity in FY 2019	(10,448)
Net Pension Liability as of 2019	\$704,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$561,130 Proportionate Share: 0.0001077

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$346,159	\$355,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,426	\$0
Net Difference Between Projected and Actual	0	16,825
Change of Assumptions	79	38,695
Changes in Proportion and Differences Between	17,396	469
Total	\$26,901	\$55,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(84)
Total	\$56,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,846

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,913)
2021	(19,485)
2022	(384)
2023	(1,306)
2024	0
Thereafter	0
Total	(\$29,088)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$571,669	\$355,955	\$176,034

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of 2018	\$346,159
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,923
- Net Difference Between Projected and Actual Investment	(27,077)
- Change of Assumptions	16,140
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,403
Pension Expense/Income	56,253
Contributions	(62,846)
Total Activity in FY 2019	9,796
Net Pension Liability as of 2019	\$355,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$143,138 Proportionate Share: 0.0000275

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$92,739	\$90,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,407	\$0
Net Difference Between Projected and Actual	0	4,296
Change of Assumptions	20	9,880
Changes in Proportion and Differences Between	638	1,206
Total	\$3,065	\$15,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,752)
Total	\$9,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,032

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,108)
2021	(6,692)
2022	(1,183)
2023	(334)
2024	0
Thereafter	0
Total	(\$12,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$145,969	\$90,889	\$44,948

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of 2018	\$92,739
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,200
- Net Difference Between Projected and Actual Investment	(7,043)
- Change of Assumptions	4,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,582
Pension Expense/Income	9,633
Contributions	(16,032)
Total Activity in FY 2019	(1,850)
Net Pension Liability as of 2019	\$90,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$36,937 Proportionate Share: 0.0000071

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$24,459	\$23,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621	\$0
Net Difference Between Projected and Actual	0	1,109
Change of Assumptions	5	2,551
Changes in Proportion and Differences Between	12	496
Total	\$638	\$4,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(452)
Total	\$3,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,137

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,118)
2021	(1,879)
2022	(434)
2023	(87)
2024	0
Thereafter	0
Total	(\$3,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,687	\$23,466	\$11,605

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of 2018	\$24,459
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	303
- Net Difference Between Projected and Actual Investment	(1,833)
- Change of Assumptions	1,323
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89
Pension Expense/Income	3,262
Contributions	(4,137)
Total Activity in FY 2019	(993)
Net Pension Liability as of 2019	\$23,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$459,156 Proportionate Share: 0.0000881

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$297,241	\$291,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,710	\$0
Net Difference Between Projected and Actual	0	13,763
Change of Assumptions	65	31,653
Changes in Proportion and Differences Between	1,974	2,947
Total	\$9,749	\$48,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,462)
Total	\$43,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,426

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,069)
2021	(21,666)
2022	(3,811)
2023	(1,068)
2024	0
Thereafter	0
Total	(\$38,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$467,633	\$291,176	\$143,998

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of 2018	\$297,241
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,843
- Net Difference Between Projected and Actual Investment	(22,566)
- Change of Assumptions	15,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,032
Pension Expense/Income	43,622
Contributions	(51,426)
Total Activity in FY 2019	(6,065)
Net Pension Liability as of 2019	\$291,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$26,073 Proportionate Share: 0.0000050

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,646	\$16,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$438	\$0
Net Difference Between Projected and Actual	0	781
Change of Assumptions	4	1,796
Changes in Proportion and Differences Between	729	7
Total	\$1,171	\$2,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	796
Total	\$3,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,920

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$287)
2021	(906)
2022	(161)
2023	(59)
2024	0
Thereafter	0
Total	(\$1,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,540	\$16,525	\$8,172

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of 2018	\$16,646
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221
- Net Difference Between Projected and Actual Investment	(1,274)
- Change of Assumptions	841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(400)
Pension Expense/Income	3,411
Contributions	(2,920)
Total Activity in FY 2019	(121)
Net Pension Liability as of 2019	\$16,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$128,371 Proportionate Share: 0.0000246

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$90,022	\$81,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,153	\$0
Net Difference Between Projected and Actual	0	3,843
Change of Assumptions	18	8,838
Changes in Proportion and Differences Between	7,429	7,210
Total	\$9,600	\$19,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,697
Total	\$14,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,825

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,034)
2021	(5,029)
2022	(2,930)
2023	(298)
2024	0
Thereafter	0
Total	(\$10,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$130,576	\$81,305	\$40,208

PERF Net Pension Liability - Unaudited
WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of 2018	\$90,022
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	982
- Net Difference Between Projected and Actual Investment	(6,509)
- Change of Assumptions	5,420
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,350)
Pension Expense/Income	14,565
Contributions	(13,825)
Total Activity in FY 2019	(8,717)
Net Pension Liability as of 2019	\$81,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$3,102,036 Proportionate Share: 0.0005954

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,996,783	\$1,967,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,108	\$0
Net Difference Between Projected and Actual	0	93,015
Change of Assumptions	438	213,918
Changes in Proportion and Differences Between	58,039	32
Total	\$110,585	\$306,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,437
Total	\$384,884

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,412

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,077)
2021	(119,292)
2022	(22,788)
2023	(7,223)
2024	0
Thereafter	0
Total	(\$196,380)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,160,369	\$1,967,835	\$973,170

PERF Net Pension Liability - Unaudited
YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of 2018	\$1,996,783
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,130
- Net Difference Between Projected and Actual Investment	(152,152)
- Change of Assumptions	102,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,772)
Pension Expense/Income	384,884
Contributions	(347,412)
Total Activity in FY 2019	(28,948)
Net Pension Liability as of 2019	\$1,967,835

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$1,920,405 Proportionate Share: 0.0003686

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,241,960	\$1,218,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,259	\$0
Net Difference Between Projected and Actual	0	57,583
Change of Assumptions	271	132,432
Changes in Proportion and Differences Between	13,095	9,039
Total	\$45,625	\$199,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,493
Total	\$230,304

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,074

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,581)
2021	(88,829)
2022	(15,549)
2023	(4,470)
2024	0
Thereafter	0
Total	(\$153,429)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,956,520	\$1,218,246	\$602,470

PERF Net Pension Liability - Unaudited
MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of 2018	\$1,241,960
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,102
- Net Difference Between Projected and Actual Investment	(94,365)
- Change of Assumptions	64,294
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,975)
Pension Expense/Income	230,304
Contributions	(215,074)
Total Activity in FY 2019	(23,714)
Net Pension Liability as of 2019	\$1,218,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$227,737 Proportionate Share: 0.0000437

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$145,394	\$144,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,824	\$0
Net Difference Between Projected and Actual	0	6,827
Change of Assumptions	32	15,701
Changes in Proportion and Differences Between	2,742	10,902
Total	\$6,598	\$33,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,177)
Total	\$18,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,506

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,181)
2021	(14,737)
2022	(1,383)
2023	(531)
2024	0
Thereafter	0
Total	(\$26,832)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$231,959	\$144,431	\$71,427

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of 2018	\$145,394
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,933
- Net Difference Between Projected and Actual Investment	(11,133)
- Change of Assumptions	7,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,731
Pension Expense/Income	18,682
Contributions	(25,506)
Total Activity in FY 2019	(963)
Net Pension Liability as of 2019	\$144,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1493000
 Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$104,048 Proportionate Share: 0.0000200

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$66,582	\$66,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,750	\$0
Net Difference Between Projected and Actual	0	3,124
Change of Assumptions	15	7,186
Changes in Proportion and Differences Between	1,631	6
Total	\$3,396	\$10,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	765
Total	\$11,227

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,654

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,861)
2021	(4,169)
2022	(647)
2023	(243)
2024	0
Thereafter	0
Total	(\$6,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,160	\$66,101	\$32,690

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of 2018	\$66,582
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	884
- Net Difference Between Projected and Actual Investment	(5,096)
- Change of Assumptions	3,361
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	797
Pension Expense/Income	11,227
Contributions	(11,654)
Total Activity in FY 2019	(481)
Net Pension Liability as of 2019	\$66,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$455,546 Proportionate Share: 0.0000874

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$294,184	\$288,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,649	\$0
Net Difference Between Projected and Actual	0	13,654
Change of Assumptions	64	31,401
Changes in Proportion and Differences Between	2,548	2,498
Total	\$10,261	\$47,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,032)
Total	\$43,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,021

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,600)
2021	(21,027)
2022	(3,605)
2023	(1,060)
2024	0
Thereafter	0
Total	(\$37,292)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,917	\$288,863	\$142,854

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of 2018	\$294,184
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,822
- Net Difference Between Projected and Actual Investment	(22,367)
- Change of Assumptions	15,197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,362
Pension Expense/Income	43,686
Contributions	(51,021)
Total Activity in FY 2019	(5,321)
Net Pension Liability as of 2019	\$288,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$44,166 Proportionate Share: 0.0000085

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$31,593	\$28,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744	\$0
Net Difference Between Projected and Actual	0	1,328
Change of Assumptions	6	3,054
Changes in Proportion and Differences Between	2,818	4,539
Total	\$3,568	\$8,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,435
Total	\$6,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,947

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,416)
2021	(2,736)
2022	(1,098)
2023	(103)
2024	0
Thereafter	0
Total	(\$5,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,118	\$28,093	\$13,893

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of 2018	\$31,593
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333
- Net Difference Between Projected and Actual Investment	(2,264)
- Change of Assumptions	1,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,453)
Pension Expense/Income	6,881
Contributions	(4,947)
Total Activity in FY 2019	(3,500)
Net Pension Liability as of 2019	\$28,093

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$83,973 Proportionate Share: 0.0000161

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$58,089	\$53,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,409	\$0
Net Difference Between Projected and Actual	0	2,515
Change of Assumptions	12	5,784
Changes in Proportion and Differences Between	3,439	3,079
Total	\$4,860	\$11,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,422
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53
Total	\$8,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,405

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,419)
2021	(3,274)
2022	(1,631)
2023	(194)
2024	0
Thereafter	0
Total	(\$6,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$85,458	\$53,212	\$26,315

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of 2018	\$58,089
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	653
- Net Difference Between Projected and Actual Investment	(4,235)
- Change of Assumptions	3,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,782)
Pension Expense/Income	8,475
Contributions	(9,405)
Total Activity in FY 2019	(4,877)
Net Pension Liability as of 2019	\$53,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1497000
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$25,460 Proportionate Share: 0.0000049

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,985	\$16,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$429	\$0
Net Difference Between Projected and Actual	0	765
Change of Assumptions	4	1,760
Changes in Proportion and Differences Between	8	292
Total	\$441	\$2,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(199)
Total	\$2,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,852

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$728)
2021	(1,263)
2022	(327)
2023	(58)
2024	0
Thereafter	0
Total	(\$2,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,009	\$16,195	\$8,009

PERF Net Pension Liability - Unaudited
ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of 2018	\$16,985
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208
- Net Difference Between Projected and Actual Investment	(1,268)
- Change of Assumptions	931
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173)
Pension Expense/Income	2,364
Contributions	(2,852)
Total Activity in FY 2019	(790)
Net Pension Liability as of 2019	\$16,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1498000
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	4,694
Total	\$0	\$4,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,510)
Total	(\$2,510)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,439)
2021	(2,256)
2022	0
2023	1
2024	0
Thereafter	0
Total	(\$4,694)

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

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, JAY COUNTY - 1498000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	2,510
Pension Expense/Income	(2,510)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$172,163 Proportionate Share: 0.0000330

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$111,083	\$109,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,888	\$0
Net Difference Between Projected and Actual	0	5,155
Change of Assumptions	24	11,856
Changes in Proportion and Differences Between	3,412	92
Total	\$6,324	\$17,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	904
Total	\$18,166

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,282

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,670)
2021	(6,349)
2022	(1,360)
2023	(400)
2024	0
Thereafter	0
Total	(\$10,779)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,163	\$109,067	\$53,938

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of 2018	\$111,083
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,443
- Net Difference Between Projected and Actual Investment	(8,445)
- Change of Assumptions	5,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	363
Pension Expense/Income	18,166
Contributions	(19,282)
Total Activity in FY 2019	(2,016)
Net Pension Liability as of 2019	\$109,067

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$422,470 Proportionate Share: 0.0000811

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$250,023	\$268,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,098	\$0
Net Difference Between Projected and Actual	0	12,670
Change of Assumptions	60	29,138
Changes in Proportion and Differences Between	21,626	4
Total	\$28,784	\$41,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,422
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,884
Total	\$50,306

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,316

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,605)
2021	(11,790)
2022	2,352
2023	(985)
2024	0
Thereafter	0
Total	(\$13,028)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$430,477	\$268,041	\$132,556

PERF Net Pension Liability - Unaudited
ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of 2018	\$250,023
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,845
- Net Difference Between Projected and Actual Investment	(20,075)
- Change of Assumptions	10,471
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,787
Pension Expense/Income	50,306
Contributions	(47,316)
Total Activity in FY 2019	18,018
Net Pension Liability as of 2019	\$268,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$182,526 Proportionate Share: 0.0000350

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$102,251	\$115,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,063	\$0
Net Difference Between Projected and Actual	0	5,468
Change of Assumptions	26	12,575
Changes in Proportion and Differences Between	22,154	1,108
Total	\$25,243	\$19,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,776)
Total	\$16,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,443

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,595
2021	498
2022	2,424
2023	(425)
2024	0
Thereafter	0
Total	\$6,092

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$185,779	\$115,677	\$57,207

PERF Net Pension Liability - Unaudited
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of 2018	\$102,251
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,733
- Net Difference Between Projected and Actual Investment	(8,496)
- Change of Assumptions	3,625
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,475
Pension Expense/Income	16,532
Contributions	(20,443)
Total Activity in FY 2019	13,426
Net Pension Liability as of 2019	\$115,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$549,605 Proportionate Share: 0.0001055

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$344,460	\$348,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,233	\$0
Net Difference Between Projected and Actual	0	16,481
Change of Assumptions	78	37,905
Changes in Proportion and Differences Between	11,579	6,389
Total	\$20,890	\$60,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,526)
Total	\$52,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,103

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,300)
2021	(23,824)
2022	(2,482)
2023	(1,279)
2024	0
Thereafter	0
Total	(\$39,885)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$559,991	\$348,684	\$172,438

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of 2018	\$344,460
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,752
- Net Difference Between Projected and Actual Investment	(26,683)
- Change of Assumptions	16,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,938
Pension Expense/Income	52,660
Contributions	(58,103)
Total Activity in FY 2019	4,224
Net Pension Liability as of 2019	\$348,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1503000
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,269,203 Proportionate Share: 0.0002436

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$809,856	\$805,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,319	\$0
Net Difference Between Projected and Actual	0	38,056
Change of Assumptions	179	87,522
Changes in Proportion and Differences Between	15,368	9,833
Total	\$36,866	\$135,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,210)
Total	\$111,214

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,450)
2021	(56,583)
2022	(7,557)
2023	(2,955)
2024	0
Thereafter	0
Total	(\$98,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,293,023	\$805,114	\$398,160

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of 2018	\$809,856
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,783
- Net Difference Between Projected and Actual Investment	(62,041)
- Change of Assumptions	40,761
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,683
Pension Expense/Income	111,214
Contributions	(142,142)
Total Activity in FY 2019	(4,742)
Net Pension Liability as of 2019	\$805,114

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,404,831 Proportionate Share: 0.0002696

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$812,573	\$891,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,595	\$0
Net Difference Between Projected and Actual	0	42,117
Change of Assumptions	198	96,863
Changes in Proportion and Differences Between	85,795	7,537
Total	\$109,588	\$146,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,035
Total	\$170,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,342

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,201)
2021	(37,571)
2022	11,112
2023	(3,269)
2024	0
Thereafter	0
Total	(\$36,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,431,030	\$891,045	\$440,656

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of 2018	\$812,573
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,023
- Net Difference Between Projected and Actual Investment	(66,182)
- Change of Assumptions	31,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,044
Pension Expense/Income	170,060
Contributions	(151,342)
Total Activity in FY 2019	78,472
Net Pension Liability as of 2019	\$891,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$45,405 Proportionate Share: 0.0000087

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$35,329	\$28,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$761	\$0
Net Difference Between Projected and Actual	0	1,359
Change of Assumptions	6	3,126
Changes in Proportion and Differences Between	82	5,338
Total	\$849	\$9,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,512)
Total	\$3,039

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,085

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,009)
2021	(4,000)
2022	(1,859)
2023	(106)
2024	0
Thereafter	0
Total	(\$8,974)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,179	\$28,754	\$14,220

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of 2018	\$35,329
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	301
- Net Difference Between Projected and Actual Investment	(2,405)
- Change of Assumptions	2,469
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,894)
Pension Expense/Income	3,039
Contributions	(5,085)
Total Activity in FY 2019	(6,575)
Net Pension Liability as of 2019	\$28,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,409,338 Proportionate Share: 0.0002705

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$952,192	\$894,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,673	\$0
Net Difference Between Projected and Actual	0	42,258
Change of Assumptions	199	97,187
Changes in Proportion and Differences Between	881	132,536
Total	\$24,753	\$271,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(119,461)
Total	\$22,034

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,846

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$100,993)
2021	(121,413)
2022	(21,540)
2023	(3,282)
2024	0
Thereafter	0
Total	(\$247,228)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,435,807	\$894,020	\$442,127

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of 2018	\$952,192
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,285
- Net Difference Between Projected and Actual Investment	(70,458)
- Change of Assumptions	53,631
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,182
Pension Expense/Income	22,034
Contributions	(157,846)
Total Activity in FY 2019	(58,172)
Net Pension Liability as of 2019	\$894,020

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,170,602 Proportionate Share: 0.0002247

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$774,526	\$742,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,665	\$0
Net Difference Between Projected and Actual	0	35,103
Change of Assumptions	165	80,731
Changes in Proportion and Differences Between	0	38,510
Total	\$19,830	\$154,344

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,438)
Total	\$56,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,745

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$48,592)
2021	(69,084)
2022	(14,114)
2023	(2,724)
2024	0
Thereafter	0
Total	(\$134,514)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,192,702	\$742,648	\$367,268

PERF Net Pension Liability - Unaudited
NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of 2018	\$774,526
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,589
- Net Difference Between Projected and Actual Investment	(58,041)
- Change of Assumptions	41,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,269
Pension Expense/Income	56,100
Contributions	(129,745)
Total Activity in FY 2019	(31,878)
Net Pension Liability as of 2019	\$742,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$114,568 Proportionate Share: 0.0000220

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$75,414	\$72,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,925	\$0
Net Difference Between Projected and Actual	0	3,437
Change of Assumptions	16	7,904
Changes in Proportion and Differences Between	64	949
Total	\$2,005	\$12,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(526)
Total	\$10,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,832

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,169)
2021	(5,597)
2022	(1,251)
2023	(268)
2024	0
Thereafter	0
Total	(\$10,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$116,775	\$72,711	\$35,959

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of 2018	\$75,414
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	944
- Net Difference Between Projected and Actual Investment	(5,670)
- Change of Assumptions	4,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(168)
Pension Expense/Income	10,982
Contributions	(12,832)
Total Activity in FY 2019	(2,703)
Net Pension Liability as of 2019	\$72,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1509000
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$898,033 Proportionate Share: 0.0001724

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$584,631	\$569,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,088	\$0
Net Difference Between Projected and Actual	0	26,933
Change of Assumptions	127	61,941
Changes in Proportion and Differences Between	1,423	18,801
Total	\$16,638	\$107,675

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,846)
Total	\$77,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,722

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,388)
2021	(49,383)
2022	(8,175)
2023	(2,091)
2024	0
Thereafter	0
Total	(\$91,037)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$915,095	\$569,793	\$281,785

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of 2018	\$584,631
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,482
- Net Difference Between Projected and Actual Investment	(44,247)
- Change of Assumptions	30,664
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,651
Pension Expense/Income	77,334
Contributions	(100,722)
Total Activity in FY 2019	(14,838)
Net Pension Liability as of 2019	\$569,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$835,235 Proportionate Share: 0.0001603

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$533,676	\$529,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,029	\$0
Net Difference Between Projected and Actual	0	25,042
Change of Assumptions	118	57,593
Changes in Proportion and Differences Between	9,302	31,742
Total	\$23,449	\$114,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,374)
Total	\$71,477

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,603

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,753)
2021	(49,750)
2022	(6,482)
2023	(1,943)
2024	0
Thereafter	0
Total	(\$90,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$850,869	\$529,802	\$262,007

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of 2018	\$533,676
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,086
- Net Difference Between Projected and Actual Investment	(40,847)
- Change of Assumptions	26,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,071
Pension Expense/Income	71,477
Contributions	(87,603)
Total Activity in FY 2019	(3,874)
Net Pension Liability as of 2019	\$529,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$625,321 Proportionate Share: 0.0001200

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$435,841	\$396,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,502	\$0
Net Difference Between Projected and Actual	0	18,747
Change of Assumptions	88	43,114
Changes in Proportion and Differences Between	492	32,583
Total	\$11,082	\$94,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,204)
Total	\$31,567

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,035

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,062)
2021	(39,954)
2022	(12,891)
2023	(1,455)
2024	0
Thereafter	0
Total	(\$83,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$636,957	\$396,608	\$196,138

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of 2018	\$435,841
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,832
- Net Difference Between Projected and Actual Investment	(31,655)
- Change of Assumptions	25,916
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142
Pension Expense/Income	31,567
Contributions	(70,035)
Total Activity in FY 2019	(39,233)
Net Pension Liability as of 2019	\$396,608

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,020,893 Proportionate Share: 0.0001959

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$655,630	\$647,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,145	\$0
Net Difference Between Projected and Actual	0	30,604
Change of Assumptions	144	70,384
Changes in Proportion and Differences Between	8,790	52,514
Total	\$26,079	\$153,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,998)
Total	(\$47,525)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,337

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$55,351)
2021	(62,540)
2022	(7,155)
2023	(2,377)
2024	0
Thereafter	0
Total	(\$127,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,039,832	\$647,462	\$320,195

PERF Net Pension Liability - Unaudited
WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of 2018	\$655,630
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,616
- Net Difference Between Projected and Actual Investment	(50,021)
- Change of Assumptions	33,468
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,631
Pension Expense/Income	(47,525)
Contributions	(114,337)
Total Activity in FY 2019	(8,168)
Net Pension Liability as of 2019	\$647,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,215,907 Proportionate Share: 0.0002334

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$770,790	\$771,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,426	\$0
Net Difference Between Projected and Actual	0	36,462
Change of Assumptions	172	83,857
Changes in Proportion and Differences Between	19,474	78,754
Total	\$40,072	\$199,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,060)
Total	\$94,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,175

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$63,272)
2021	(86,936)
2022	(5,963)
2023	(2,830)
2024	0
Thereafter	0
Total	(\$159,001)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,238,882	\$771,402	\$381,488

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of 2018	\$770,790
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,399
- Net Difference Between Projected and Actual Investment	(59,290)
- Change of Assumptions	38,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,409
Pension Expense/Income	94,029
Contributions	(136,175)
Total Activity in FY 2019	612
Net Pension Liability as of 2019	\$771,402

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,198,350 Proportionate Share: 0.0002300

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$767,053	\$760,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,129	\$0
Net Difference Between Projected and Actual	0	35,931
Change of Assumptions	169	82,636
Changes in Proportion and Differences Between	16,147	1,111
Total	\$36,445	\$119,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,380
Total	\$141,690

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,295

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,504)
2021	(49,775)
2022	(8,162)
2023	(2,792)
2024	0
Thereafter	0
Total	(\$83,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,220,834	\$760,165	\$375,931

PERF Net Pension Liability - Unaudited
SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of 2018	\$767,053
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,149
- Net Difference Between Projected and Actual Investment	(58,648)
- Change of Assumptions	38,866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,650)
Pension Expense/Income	141,690
Contributions	(132,295)
Total Activity in FY 2019	(6,888)
Net Pension Liability as of 2019	\$760,165

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$222,585 Proportionate Share: 0.0000427

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$154,566	\$141,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,737	\$0
Net Difference Between Projected and Actual	0	6,671
Change of Assumptions	31	15,341
Changes in Proportion and Differences Between	3,406	7,864
Total	\$7,174	\$29,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	750
Total	\$23,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,928

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,303)
2021	(11,425)
2022	(4,456)
2023	(518)
2024	0
Thereafter	0
Total	(\$22,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,651	\$141,126	\$69,792

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of 2018	\$154,566
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,727
- Net Difference Between Projected and Actual Investment	(11,249)
- Change of Assumptions	9,140
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,216)
Pension Expense/Income	23,086
Contributions	(24,928)
Total Activity in FY 2019	(13,440)
Net Pension Liability as of 2019	\$141,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1517000
 Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,000 Proportionate Share: 0.000006

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,038	\$1,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53	\$0
Net Difference Between Projected and Actual	0	94
Change of Assumptions	0	216
Changes in Proportion and Differences Between	11	203
Total	\$64	\$513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6)
Total	\$308

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$170)
2021	(238)
2022	(33)
2023	(8)
2024	0
Thereafter	0
Total	(\$449)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,185	\$1,983	\$981

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of 2018	\$2,038
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	(154)
- Change of Assumptions	106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5)
Pension Expense/Income	308
Contributions	(336)
Total Activity in FY 2019	(55)
Net Pension Liability as of 2019	\$1,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$643,541 Proportionate Share: 0.0001235

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$435,841	\$408,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,808	\$0
Net Difference Between Projected and Actual	0	19,293
Change of Assumptions	91	44,372
Changes in Proportion and Differences Between	390	22,298
Total	\$11,289	\$85,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,466)
Total	\$53,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,184

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,965)
2021	(38,126)
2022	(10,085)
2023	(1,498)
2024	0
Thereafter	0
Total	(\$74,674)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$655,535	\$408,175	\$201,858

PERF Net Pension Liability - Unaudited
METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of 2018	\$435,841
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,138
- Net Difference Between Projected and Actual Investment	(32,201)
- Change of Assumptions	24,661
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,215)
Pension Expense/Income	53,135
Contributions	(72,184)
Total Activity in FY 2019	(27,666)
Net Pension Liability as of 2019	\$408,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$38,613 Proportionate Share: 0.0000074

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$24,798	\$24,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$648	\$0
Net Difference Between Projected and Actual	0	1,156
Change of Assumptions	5	2,659
Changes in Proportion and Differences Between	358	377
Total	\$1,011	\$4,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	224
Total	\$4,095

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,325

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$986)
2021	(1,828)
2022	(277)
2023	(90)
2024	0
Thereafter	0
Total	(\$3,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,279	\$24,457	\$12,095

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of 2018	\$24,798
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	326
- Net Difference Between Projected and Actual Investment	(1,890)
- Change of Assumptions	1,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184
Pension Expense/Income	4,095
Contributions	(4,325)
Total Activity in FY 2019	(341)
Net Pension Liability as of 2019	\$24,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$11,676,361 Proportionate Share: 0.0022411

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,268,658	\$7,406,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,134	\$0
Net Difference Between Projected and Actual	0	350,109
Change of Assumptions	1,649	805,193
Changes in Proportion and Differences Between	330,680	125
Total	\$528,463	\$1,155,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,172,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	298,805
Total	\$1,471,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,307,752

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$153,561)
2021	(421,920)
2022	(24,300)
2023	(27,183)
2024	0
Thereafter	0
Total	(\$626,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,895,705	\$7,406,978	\$3,663,037

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of 2018	\$7,268,658
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,570
- Net Difference Between Projected and Actual Investment	(565,378)
- Change of Assumptions	346,222
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,559
Pension Expense/Income	1,471,099
Contributions	(1,307,752)
Total Activity in FY 2019	138,320
Net Pension Liability as of 2019	\$7,406,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$316,189 Proportionate Share: 0.0000607

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$191,254	\$200,617

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,312	\$0
Net Difference Between Projected and Actual	0	9,483
Change of Assumptions	45	21,809
Changes in Proportion and Differences Between	17,984	928
Total	\$23,341	\$32,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,751
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,327)
Total	\$30,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,413

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,418)
2021	(7,460)
2022	736
2023	(737)
2024	0
Thereafter	0
Total	(\$8,879)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$322,194	\$200,617	\$99,213

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of 2018	\$191,254
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,824
- Net Difference Between Projected and Actual Investment	(15,147)
- Change of Assumptions	8,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,187
Pension Expense/Income	30,424
Contributions	(35,413)
Total Activity in FY 2019	9,363
Net Pension Liability as of 2019	\$200,617

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$229,821 Proportionate Share: 0.0000441

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$143,695	\$145,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,859	\$0
Net Difference Between Projected and Actual	0	6,889
Change of Assumptions	32	15,844
Changes in Proportion and Differences Between	12,571	3
Total	\$16,462	\$22,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,513
Total	\$27,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,740

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$64
2021	(5,162)
2022	(641)
2023	(535)
2024	0
Thereafter	0
Total	(\$6,274)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$234,082	\$145,753	\$72,081

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of 2018	\$143,695
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,990
- Net Difference Between Projected and Actual Investment	(11,145)
- Change of Assumptions	6,918
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,454
Pension Expense/Income	27,581
Contributions	(25,740)
Total Activity in FY 2019	2,058
Net Pension Liability as of 2019	\$145,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$254,878 Proportionate Share: 0.0000489

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$190,574	\$161,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,280	\$0
Net Difference Between Projected and Actual	0	7,639
Change of Assumptions	36	17,569
Changes in Proportion and Differences Between	26,698	20,649
Total	\$31,014	\$45,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,030
Total	\$35,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,546

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$440
2021	(6,218)
2022	(8,474)
2023	(591)
2024	0
Thereafter	0
Total	(\$14,843)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$259,560	\$161,618	\$79,926

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of 2018	\$190,574
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,801
- Net Difference Between Projected and Actual Investment	(13,283)
- Change of Assumptions	12,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,149)
Pension Expense/Income	35,609
Contributions	(28,546)
Total Activity in FY 2019	(28,956)
Net Pension Liability as of 2019	\$161,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1524000

Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$1,633,015 Proportionate Share: 0.0003134

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,094,868	\$1,035,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,428	\$0
Net Difference Between Projected and Actual	0	48,960
Change of Assumptions	231	112,600
Changes in Proportion and Differences Between	18,491	25,391
Total	\$46,150	\$186,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,396
Total	\$170,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,923

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,862)
2021	(75,040)
2022	(23,099)
2023	(3,800)
2024	0
Thereafter	0
Total	(\$140,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,663,520	\$1,035,807	\$512,247

PERF Net Pension Liability - Unaudited
PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of 2018	\$1,094,868
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,184
- Net Difference Between Projected and Actual Investment	(81,386)
- Change of Assumptions	60,818
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,086)
Pension Expense/Income	170,332
Contributions	(181,923)
Total Activity in FY 2019	(59,061)
Net Pension Liability as of 2019	\$1,035,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$1,930,502 Proportionate Share: 0.0003705

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,365,612	\$1,224,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,425	\$0
Net Difference Between Projected and Actual	0	57,880
Change of Assumptions	273	133,115
Changes in Proportion and Differences Between	10,775	90,136
Total	\$43,473	\$281,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,854)
Total	\$173,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,745

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$72,555)
2021	(115,073)
2022	(45,536)
2023	(4,494)
2024	0
Thereafter	0
Total	(\$237,658)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,966,605	\$1,224,526	\$605,575

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of 2018	\$1,365,612
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,658
- Net Difference Between Projected and Actual Investment	(98,324)
- Change of Assumptions	83,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,797)
Pension Expense/Income	173,950
Contributions	(212,745)
Total Activity in FY 2019	(141,086)
Net Pension Liability as of 2019	\$1,224,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1526000
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$557,321 Proportionate Share: 0.0001070

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$390,320	\$353,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,364	\$0
Net Difference Between Projected and Actual	0	16,716
Change of Assumptions	79	38,443
Changes in Proportion and Differences Between	343	33,365
Total	\$9,786	\$88,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,433)
Total	\$26,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,420

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,766)
2021	(37,753)
2022	(11,921)
2023	(1,298)
2024	0
Thereafter	0
Total	(\$78,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$567,953	\$353,642	\$174,890

PERF Net Pension Liability - Unaudited
SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of 2018	\$390,320
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,286
- Net Difference Between Projected and Actual Investment	(28,276)
- Change of Assumptions	23,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182)
Pension Expense/Income	26,537
Contributions	(62,420)
Total Activity in FY 2019	(36,678)
Net Pension Liability as of 2019	\$353,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1527000
 Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,549,860 Proportionate Share: 0.0002975

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$972,914	\$983,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,036	\$0
Net Difference Between Projected and Actual	0	46,476
Change of Assumptions	219	106,887
Changes in Proportion and Differences Between	31,167	15,066
Total	\$57,422	\$168,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,902)
Total	\$123,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,104

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,761)
2021	(64,972)
2022	(6,665)
2023	(3,609)
2024	0
Thereafter	0
Total	(\$111,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,579,123	\$983,256	\$486,258

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of 2018	\$972,914
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,378
- Net Difference Between Projected and Actual Investment	(75,290)
- Change of Assumptions	47,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,412
Pension Expense/Income	123,717
Contributions	(167,104)
Total Activity in FY 2019	10,342
Net Pension Liability as of 2019	\$983,256

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$268,768 Proportionate Share: 0.0000516

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$167,135	\$170,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,516	\$0
Net Difference Between Projected and Actual	0	8,061
Change of Assumptions	38	18,539
Changes in Proportion and Differences Between	6,906	1,664
Total	\$11,460	\$28,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,329)
Total	\$21,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,102

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,337)
2021	(10,336)
2022	(505)
2023	(626)
2024	0
Thereafter	0
Total	(\$16,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$273,892	\$170,541	\$84,339

PERF Net Pension Liability - Unaudited

DAVISS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of 2018	\$167,135
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,341
- Net Difference Between Projected and Actual Investment	(13,011)
- Change of Assumptions	7,937
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,579
Pension Expense/Income	21,662
Contributions	(30,102)
Total Activity in FY 2019	3,406
Net Pension Liability as of 2019	\$170,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$56,594 Proportionate Share: 0.0000109

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$55,372	\$36,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$954	\$0
Net Difference Between Projected and Actual	0	1,703
Change of Assumptions	8	3,916
Changes in Proportion and Differences Between	20	51,890
Total	\$982	\$57,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,006)
Total	(\$29,304)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,345

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,292)
2021	(25,006)
2022	(5,096)
2023	(133)
2024	0
Thereafter	0
Total	(\$56,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$57,857	\$36,025	\$17,816

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of 2018	\$55,372
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234
- Net Difference Between Projected and Actual Investment	(3,343)
- Change of Assumptions	4,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,560
Pension Expense/Income	(29,304)
Contributions	(6,345)
Total Activity in FY 2019	(19,347)
Net Pension Liability as of 2019	\$36,025

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1531000
 Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$2,760,112 Proportionate Share: 0.0005298

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,811,984	\$1,751,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,366	\$0
Net Difference Between Projected and Actual	0	82,766
Change of Assumptions	390	190,349
Changes in Proportion and Differences Between	5,002	40,771
Total	\$51,758	\$313,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,132
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,033
Total	\$291,165

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,132

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$82,704)
2021	(143,968)
2022	(29,029)
2023	(6,427)
2024	0
Thereafter	0
Total	(\$262,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,812,166	\$1,751,023	\$865,948

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of 2018	\$1,811,984
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,793
- Net Difference Between Projected and Actual Investment	(136,430)
- Change of Assumptions	96,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,020)
Pension Expense/Income	291,165
Contributions	(309,132)
Total Activity in FY 2019	(60,961)
Net Pension Liability as of 2019	\$1,751,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,460,007 Proportionate Share: 0.0002802

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$957,967	\$926,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,522	\$0
Net Difference Between Projected and Actual	0	43,773
Change of Assumptions	206	100,672
Changes in Proportion and Differences Between	21,049	5,055
Total	\$45,777	\$149,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,569
Specific Liabilities of Individual Employers	(\$31,881)
Net Amortization of Deferred Amounts from Changes in	21,376
Total	\$136,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,640

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,717)
2021	(59,348)
2022	(15,260)
2023	(3,398)
2024	0
Thereafter	0
Total	(\$103,723)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,487,295	\$926,079	\$457,982

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of 2018	\$957,967
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,059
- Net Difference Between Projected and Actual Investment	(72,144)
- Change of Assumptions	51,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,294)
Pension Expense/Income	136,064
Contributions	(131,640)
Total Activity in FY 2019	(31,888)
Net Pension Liability as of 2019	\$926,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$233,882 Proportionate Share: 0.0000449

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$143,355	\$148,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,930	\$0
Net Difference Between Projected and Actual	0	7,014
Change of Assumptions	33	16,132
Changes in Proportion and Differences Between	13,010	1
Total	\$16,973	\$23,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,193
Total	\$31,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,195

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$144)
2021	(5,562)
2022	76
2023	(544)
2024	0
Thereafter	0
Total	(\$6,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$238,328	\$148,397	\$73,388

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of 2018	\$143,355
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,065
- Net Difference Between Projected and Actual Investment	(11,260)
- Change of Assumptions	6,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,175
Pension Expense/Income	31,680
Contributions	(26,195)
Total Activity in FY 2019	5,042
Net Pension Liability as of 2019	\$148,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$515,369 Proportionate Share: 0.0000989

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$330,193	\$326,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,655	\$0
Net Difference Between Projected and Actual	0	15,450
Change of Assumptions	73	35,533
Changes in Proportion and Differences Between	5,170	3,118
Total	\$13,898	\$54,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,526)
Total	\$49,207

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,721

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,539)
2021	(23,051)
2022	(3,414)
2023	(1,199)
2024	0
Thereafter	0
Total	(\$40,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$524,959	\$326,871	\$161,650

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of 2018	\$330,193
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,360
- Net Difference Between Projected and Actual Investment	(25,229)
- Change of Assumptions	16,770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,291
Pension Expense/Income	49,207
Contributions	(57,721)
Total Activity in FY 2019	(3,322)
Net Pension Liability as of 2019	\$326,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$1,786,392 Proportionate Share: 0.0003429

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,056,481	\$1,133,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,010	\$0
Net Difference Between Projected and Actual	0	53,569
Change of Assumptions	252	123,199
Changes in Proportion and Differences Between	90,650	9,666
Total	\$120,912	\$186,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,172
Total	\$193,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,069

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,279)
2021	(54,195)
2022	10,112
2023	(4,160)
2024	0
Thereafter	0
Total	(\$65,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,820,105	\$1,133,306	\$560,464

PERF Net Pension Liability - Unaudited
PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of 2018	\$1,056,481
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,265
- Net Difference Between Projected and Actual Investment	(84,858)
- Change of Assumptions	44,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,779
Pension Expense/Income	193,539
Contributions	(200,069)
Total Activity in FY 2019	76,825
Net Pension Liability as of 2019	\$1,133,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$219,164 Proportionate Share: 0.0000421

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$154,226	\$139,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,684	\$0
Net Difference Between Projected and Actual	0	6,577
Change of Assumptions	31	15,126
Changes in Proportion and Differences Between	145	17,608
Total	\$3,860	\$39,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,684)
Total	\$13,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,621

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,980)
2021	(17,120)
2022	(4,838)
2023	(513)
2024	0
Thereafter	0
Total	(\$35,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$223,466	\$139,143	\$68,812

PERF Net Pension Liability - Unaudited
NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of 2018	\$154,226
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,678
- Net Difference Between Projected and Actual Investment	(11,145)
- Change of Assumptions	9,301
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,634)
Pension Expense/Income	13,338
Contributions	(24,621)
Total Activity in FY 2019	(15,083)
Net Pension Liability as of 2019	\$139,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1538000
 Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$72,979 Proportionate Share: 0.0000140

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$47,898	\$46,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,225	\$0
Net Difference Between Projected and Actual	0	2,187
Change of Assumptions	10	5,030
Changes in Proportion and Differences Between	1,359	1,009
Total	\$2,594	\$8,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,718)
Total	\$605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,174

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,905)
2021	(2,785)
2022	(771)
2023	(171)
2024	0
Thereafter	0
Total	(\$5,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$74,312	\$46,271	\$22,883

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of 2018	\$47,898
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	602
- Net Difference Between Projected and Actual Investment	(3,606)
- Change of Assumptions	2,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,389
Pension Expense/Income	605
Contributions	(8,174)
Total Activity in FY 2019	(1,627)
Net Pension Liability as of 2019	\$46,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$386,756 Proportionate Share: 0.0000742

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$280,596	\$245,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,494	\$0
Net Difference Between Projected and Actual	0	11,592
Change of Assumptions	55	26,659
Changes in Proportion and Differences Between	1,978	23,590
Total	\$8,527	\$61,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,267)
Total	\$36,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,317

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,481)
2021	(25,207)
2022	(10,726)
2023	(900)
2024	0
Thereafter	0
Total	(\$53,314)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$393,852	\$245,236	\$121,279

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of 2018	\$280,596
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,843
- Net Difference Between Projected and Actual Investment	(19,902)
- Change of Assumptions	17,781
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,311)
Pension Expense/Income	36,546
Contributions	(43,317)
Total Activity in FY 2019	(35,360)
Net Pension Liability as of 2019	\$245,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$48,530 Proportionate Share: 0.0000093

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$35,669	\$30,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$814	\$0
Net Difference Between Projected and Actual	0	1,453
Change of Assumptions	7	3,341
Changes in Proportion and Differences Between	2,908	4,194
Total	\$3,729	\$8,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,526)
Total	\$2,339

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,477

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,429)
2021	(2,258)
2022	(1,459)
2023	(113)
2024	0
Thereafter	0
Total	(\$5,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,364	\$30,737	\$15,201

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of 2018	\$35,669
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	350
- Net Difference Between Projected and Actual Investment	(2,509)
- Change of Assumptions	2,308
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,943)
Pension Expense/Income	2,339
Contributions	(5,477)
Total Activity in FY 2019	(4,932)
Net Pension Liability as of 2019	\$30,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$794,641 Proportionate Share: 0.0001525

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$488,155	\$504,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,346	\$0
Net Difference Between Projected and Actual	0	23,824
Change of Assumptions	112	54,791
Changes in Proportion and Differences Between	27,825	652
Total	\$41,283	\$79,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,208
Total	\$83,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,995

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,816)
2021	(26,270)
2022	(47)
2023	(1,851)
2024	0
Thereafter	0
Total	(\$37,984)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$809,466	\$504,022	\$249,258

PERF Net Pension Liability - Unaudited
BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of 2018	\$488,155
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,995
- Net Difference Between Projected and Actual Investment	(38,281)
- Change of Assumptions	22,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,631
Pension Expense/Income	83,979
Contributions	(88,995)
Total Activity in FY 2019	15,867
Net Pension Liability as of 2019	\$504,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$224,602 Proportionate Share: 0.0000431

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$130,447	\$142,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,772	\$0
Net Difference Between Projected and Actual	0	6,733
Change of Assumptions	32	15,485
Changes in Proportion and Differences Between	13,328	7,752
Total	\$17,132	\$29,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,105)
Total	\$19,440

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,155

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,024)
2021	(9,146)
2022	1,855
2023	(523)
2024	0
Thereafter	0
Total	(\$12,838)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,774	\$142,448	\$70,446

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of 2018	\$130,447
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,075
- Net Difference Between Projected and Actual Investment	(10,596)
- Change of Assumptions	5,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,056
Pension Expense/Income	19,440
Contributions	(25,155)
Total Activity in FY 2019	12,001
Net Pension Liability as of 2019	\$142,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1544000
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$643,292 Proportionate Share: 0.0001235

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$476,945	\$408,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,808	\$0
Net Difference Between Projected and Actual	0	19,293
Change of Assumptions	91	44,372
Changes in Proportion and Differences Between	2,247	90,066
Total	\$13,146	\$153,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,522)
Total	\$50,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,799

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,500)
2021	(65,865)
2022	(21,722)
2023	(1,498)
2024	0
Thereafter	0
Total	(\$140,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$655,535	\$408,175	\$201,858

PERF Net Pension Liability - Unaudited
LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of 2018	\$476,945
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,603
- Net Difference Between Projected and Actual Investment	(33,418)
- Change of Assumptions	31,163
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,398)
Pension Expense/Income	50,079
Contributions	(65,799)
Total Activity in FY 2019	(68,770)
Net Pension Liability as of 2019	\$408,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$215,476 Proportionate Share: 0.0000414

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$145,054	\$136,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,623	\$0
Net Difference Between Projected and Actual	0	6,468
Change of Assumptions	30	14,874
Changes in Proportion and Differences Between	133	22,973
Total	\$3,786	\$44,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,675)
Total	\$8,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,130

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,551)
2021	(20,340)
2022	(3,136)
2023	(502)
2024	0
Thereafter	0
Total	(\$40,529)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$219,750	\$136,830	\$67,668

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of 2018	\$145,054
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,736
- Net Difference Between Projected and Actual Investment	(10,764)
- Change of Assumptions	8,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,853
Pension Expense/Income	8,981
Contributions	(24,130)
Total Activity in FY 2019	(8,224)
Net Pension Liability as of 2019	\$136,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,032,866 Proportionate Share: 0.0001982

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$662,084	\$655,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,346	\$0
Net Difference Between Projected and Actual	0	30,963
Change of Assumptions	146	71,210
Changes in Proportion and Differences Between	17,437	1,356
Total	\$34,929	\$103,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,858)
Total	\$98,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,681

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,120)
2021	(40,147)
2022	(6,929)
2023	(2,404)
2024	0
Thereafter	0
Total	(\$68,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,052,041	\$655,064	\$323,954

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of 2018	\$662,084
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,732
- Net Difference Between Projected and Actual Investment	(50,571)
- Change of Assumptions	33,666
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,016
Pension Expense/Income	98,818
Contributions	(115,681)
Total Activity in FY 2019	(7,020)
Net Pension Liability as of 2019	\$655,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$77,793 Proportionate Share: 0.0000149

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$33,631	\$49,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,304	\$0
Net Difference Between Projected and Actual	0	2,328
Change of Assumptions	11	5,353
Changes in Proportion and Differences Between	14,088	8,385
Total	\$15,403	\$16,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,822)
Total	\$4,972

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,713

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,502)
2021	(2,475)
2022	3,495
2023	(181)
2024	0
Thereafter	0
Total	(\$663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$79,089	\$49,245	\$24,354

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of 2018	\$33,631
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	866
- Net Difference Between Projected and Actual Investment	(3,324)
- Change of Assumptions	(22)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,835
Pension Expense/Income	4,972
Contributions	(8,713)
Total Activity in FY 2019	15,614
Net Pension Liability as of 2019	\$49,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1548000
 Submission Unit Name: WASHINGTON TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	10	0
Total	\$10	\$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	85
Total	\$85

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$10

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

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP LIBRARY - 1548000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(85)
Pension Expense/Income	85
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$5,956,500 Proportionate Share: 0.0011433

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,887,239	\$3,778,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,058	\$0
Net Difference Between Projected and Actual	0	178,609
Change of Assumptions	841	410,770
Changes in Proportion and Differences Between	0	136,351
Total	\$100,899	\$725,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$598,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(81,060)
Total	\$516,987

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$663,350

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$215,590)
2021	(337,609)
2022	(57,763)
2023	(13,869)
2024	0
Thereafter	0
Total	(\$624,831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,068,609	\$3,778,679	\$1,868,703

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of 2018	\$3,887,239
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,486
- Net Difference Between Projected and Actual Investment	(293,734)
- Change of Assumptions	204,960
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,091
Pension Expense/Income	516,987
Contributions	(663,350)
Total Activity in FY 2019	(108,560)
Net Pension Liability as of 2019	\$3,778,679

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$256,874 Proportionate Share: 0.0000493

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$168,833	\$162,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,315	\$0
Net Difference Between Projected and Actual	0	7,702
Change of Assumptions	36	17,713
Changes in Proportion and Differences Between	15,799	1,151
Total	\$20,150	\$26,566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,594
Total	\$33,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,770

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,488
2021	(4,551)
2022	(2,755)
2023	(598)
2024	0
Thereafter	0
Total	(\$6,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$261,683	\$162,940	\$80,580

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of 2018	\$168,833
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,119
- Net Difference Between Projected and Actual Investment	(12,702)
- Change of Assumptions	9,030
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,952)
Pension Expense/Income	33,382
Contributions	(28,770)
Total Activity in FY 2019	(5,893)
Net Pension Liability as of 2019	\$162,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,318,618 Proportionate Share: 0.0004450

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,556,526	\$1,470,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,945	\$0
Net Difference Between Projected and Actual	0	69,519
Change of Assumptions	327	159,882
Changes in Proportion and Differences Between	45,596	39,872
Total	\$84,868	\$269,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,128
Total	\$252,902

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,169

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,377)
2021	(98,659)
2022	(33,972)
2023	(5,397)
2024	0
Thereafter	0
Total	(\$184,405)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,362,049	\$1,470,753	\$727,344

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of 2018	\$1,556,526
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,695
- Net Difference Between Projected and Actual Investment	(115,617)
- Change of Assumptions	86,659
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,243)
Pension Expense/Income	252,902
Contributions	(255,169)
Total Activity in FY 2019	(85,773)
Net Pension Liability as of 2019	\$1,470,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$463,422 Proportionate Share: 0.0000889

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$300,639	\$293,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,780	\$0
Net Difference Between Projected and Actual	0	13,888
Change of Assumptions	65	31,940
Changes in Proportion and Differences Between	2,189	1,509
Total	\$10,034	\$47,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,597
Total	\$55,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,903

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,797)
2021	(21,410)
2022	(4,017)
2023	(1,079)
2024	0
Thereafter	0
Total	(\$37,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$471,879	\$293,820	\$145,305

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of 2018	\$300,639
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,869
- Net Difference Between Projected and Actual Investment	(22,792)
- Change of Assumptions	15,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,774)
Pension Expense/Income	55,100
Contributions	(51,903)
Total Activity in FY 2019	(6,819)
Net Pension Liability as of 2019	\$293,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$497,123 Proportionate Share: 0.0000954

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$328,494	\$315,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,349	\$0
Net Difference Between Projected and Actual	0	14,904
Change of Assumptions	70	34,276
Changes in Proportion and Differences Between	840	20,821
Total	\$9,259	\$70,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,921)
Total	\$39,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,736

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,675)
2021	(32,146)
2022	(5,763)
2023	(1,158)
2024	0
Thereafter	0
Total	(\$60,742)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$506,381	\$315,303	\$155,930

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of 2018	\$328,494
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,075
- Net Difference Between Projected and Actual Investment	(24,633)
- Change of Assumptions	17,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,366
Pension Expense/Income	39,982
Contributions	(55,736)
Total Activity in FY 2019	(13,191)
Net Pension Liability as of 2019	\$315,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$115,480 Proportionate Share: 0.0000222

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$101,911	\$73,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,943	\$0
Net Difference Between Projected and Actual	0	3,468
Change of Assumptions	16	7,976
Changes in Proportion and Differences Between	14,468	21,904
Total	\$16,427	\$33,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,586
Total	\$19,199

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,934

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,663)
2021	(6,311)
2022	(7,678)
2023	(269)
2024	0
Thereafter	0
Total	(\$16,921)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$117,837	\$73,372	\$36,285

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of 2018	\$101,911
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	617
- Net Difference Between Projected and Actual Investment	(6,486)
- Change of Assumptions	8,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,095)
Pension Expense/Income	19,199
Contributions	(12,934)
Total Activity in FY 2019	(28,539)
Net Pension Liability as of 2019	\$73,372

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,433,478 Proportionate Share: 0.0002751

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$837,711	\$909,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,076	\$0
Net Difference Between Projected and Actual	0	42,977
Change of Assumptions	202	98,839
Changes in Proportion and Differences Between	115,320	14
Total	\$139,598	\$141,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,658
Total	\$190,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,549

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$11,244
2021	(20,714)
2022	10,575
2023	(3,337)
2024	0
Thereafter	0
Total	(\$2,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,460,224	\$909,223	\$449,646

PERF Net Pension Liability - Unaudited
PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of 2018	\$837,711
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,177
- Net Difference Between Projected and Actual Investment	(67,787)
- Change of Assumptions	33,873
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,238
Pension Expense/Income	190,560
Contributions	(160,549)
Total Activity in FY 2019	71,512
Net Pension Liability as of 2019	\$909,223

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1556000
 Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$8,355 Proportionate Share: 0.0000016

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,435	\$5,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140	\$0
Net Difference Between Projected and Actual	0	250
Change of Assumptions	1	575
Changes in Proportion and Differences Between	108	946
Total	\$249	\$1,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	292
Total	\$1,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$598)
2021	(826)
2022	(79)
2023	(19)
2024	0
Thereafter	0
Total	(\$1,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,493	\$5,288	\$2,615

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of 2018	\$5,435
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69
- Net Difference Between Projected and Actual Investment	(411)
- Change of Assumptions	286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(284)
Pension Expense/Income	1,129
Contributions	(936)
Total Activity in FY 2019	(147)
Net Pension Liability as of 2019	\$5,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$256,891 Proportionate Share: 0.0000493

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$159,321	\$162,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,315	\$0
Net Difference Between Projected and Actual	0	7,702
Change of Assumptions	36	17,713
Changes in Proportion and Differences Between	7,415	3
Total	\$11,766	\$25,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,917
Total	\$31,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,772

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,420)
2021	(9,242)
2022	(392)
2023	(598)
2024	0
Thereafter	0
Total	(\$13,652)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$261,683	\$162,940	\$80,580

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of 2018	\$159,321
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,242
- Net Difference Between Projected and Actual Investment	(12,420)
- Change of Assumptions	7,524
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,340
Pension Expense/Income	31,705
Contributions	(28,772)
Total Activity in FY 2019	3,619
Net Pension Liability as of 2019	\$162,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$239,512 Proportionate Share: 0.0000460

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$165,776	\$152,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,026	\$0
Net Difference Between Projected and Actual	0	7,186
Change of Assumptions	34	16,527
Changes in Proportion and Differences Between	498	13,930
Total	\$4,558	\$37,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(903)
Total	\$23,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,625

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,790)
2021	(16,179)
2022	(5,559)
2023	(557)
2024	0
Thereafter	0
Total	(\$33,085)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$244,167	\$152,033	\$75,186

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of 2018	\$165,776
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,869
- Net Difference Between Projected and Actual Investment	(12,096)
- Change of Assumptions	9,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,780)
Pension Expense/Income	23,159
Contributions	(22,625)
Total Activity in FY 2019	(13,743)
Net Pension Liability as of 2019	\$152,033

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$506,253 Proportionate Share: 0.0000972

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$299,280	\$321,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,507	\$0
Net Difference Between Projected and Actual	0	15,185
Change of Assumptions	72	34,922
Changes in Proportion and Differences Between	41,215	5
Total	\$49,794	\$50,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,765
Total	\$80,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,699

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$5,291
2021	(7,344)
2022	2,913
2023	(1,178)
2024	0
Thereafter	0
Total	(\$318)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$515,935	\$321,252	\$158,872

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of 2018	\$299,280
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,613
- Net Difference Between Projected and Actual Investment	(24,048)
- Change of Assumptions	12,491
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,006
Pension Expense/Income	80,609
Contributions	(56,699)
Total Activity in FY 2019	21,972
Net Pension Liability as of 2019	\$321,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1560000

Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$4,740,944 Proportionate Share: 0.0009100

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,024,389	\$3,007,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,640	\$0
Net Difference Between Projected and Actual	0	142,162
Change of Assumptions	670	326,949
Changes in Proportion and Differences Between	72,603	7,096
Total	\$152,913	\$476,207

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$476,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,787)
Total	\$455,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,764

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$92,390)
2021	(190,698)
2022	(29,168)
2023	(11,038)
2024	0
Thereafter	0
Total	(\$323,294)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,830,258	\$3,007,608	\$1,487,378

PERF Net Pension Liability - Unaudited
WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of 2018	\$3,024,389
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,293
- Net Difference Between Projected and Actual Investment	(231,733)
- Change of Assumptions	152,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,076
Pension Expense/Income	455,224
Contributions	(525,764)
Total Activity in FY 2019	(16,781)
Net Pension Liability as of 2019	\$3,007,608

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$906,496 Proportionate Share: 0.0001740

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$617,243	\$575,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,228	\$0
Net Difference Between Projected and Actual	0	27,183
Change of Assumptions	128	62,516
Changes in Proportion and Differences Between	1,291	29,612
Total	\$16,647	\$119,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,878)
Total	\$81,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,579

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,541)
2021	(51,873)
2022	(16,139)
2023	(2,111)
2024	0
Thereafter	0
Total	(\$102,664)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$923,588	\$575,081	\$284,400

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of 2018	\$617,243
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,198
- Net Difference Between Projected and Actual Investment	(45,463)
- Change of Assumptions	35,248
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,705)
Pension Expense/Income	81,139
Contributions	(96,579)
Total Activity in FY 2019	(42,162)
Net Pension Liability as of 2019	\$575,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$38,000 Proportionate Share: 0.0000073

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$30,234	\$24,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$639	\$0
Net Difference Between Projected and Actual	0	1,140
Change of Assumptions	5	2,623
Changes in Proportion and Differences Between	170	8,452
Total	\$814	\$12,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,381)
Total	\$1,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,256

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,402)
2021	(5,203)
2022	(1,709)
2023	(87)
2024	0
Thereafter	0
Total	(\$11,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,748	\$24,127	\$11,932

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of 2018	\$30,234
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246
- Net Difference Between Projected and Actual Investment	(2,035)
- Change of Assumptions	2,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,664)
Pension Expense/Income	1,438
Contributions	(4,256)
Total Activity in FY 2019	(6,107)
Net Pension Liability as of 2019	\$24,127

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$10,271,432 Proportionate Share: 0.0019715

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,674,175	\$6,515,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,540	\$0
Net Difference Between Projected and Actual	0	307,992
Change of Assumptions	1,451	708,330
Changes in Proportion and Differences Between	604,233	5,971
Total	\$778,224	\$1,022,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,031,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	238,552
Total	\$1,269,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,150,400

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$52,882
2021	(182,082)
2022	(90,956)
2023	(23,913)
2024	0
Thereafter	0
Total	(\$244,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,464,675	\$6,515,933	\$3,222,381

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of 2018	\$6,674,175
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,711
- Net Difference Between Projected and Actual Investment	(505,655)
- Change of Assumptions	348,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,570)
Pension Expense/Income	1,269,821
Contributions	(1,150,400)
Total Activity in FY 2019	(158,242)
Net Pension Liability as of 2019	\$6,515,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$310,435 Proportionate Share: 0.0000596

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$216,392	\$196,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,216	\$0
Net Difference Between Projected and Actual	0	9,311
Change of Assumptions	44	21,413
Changes in Proportion and Differences Between	8,026	13,424
Total	\$13,286	\$44,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,139)
Total	\$28,037

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,769

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,575)
2021	(15,180)
2022	(6,386)
2023	(721)
2024	0
Thereafter	0
Total	(\$30,862)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$316,355	\$196,982	\$97,415

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of 2018	\$216,392
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,401
- Net Difference Between Projected and Actual Investment	(15,720)
- Change of Assumptions	12,860
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,219)
Pension Expense/Income	28,037
Contributions	(34,769)
Total Activity in FY 2019	(19,410)
Net Pension Liability as of 2019	\$196,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$269,144 Proportionate Share: 0.0000517

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$192,952	\$170,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,525	\$0
Net Difference Between Projected and Actual	0	8,077
Change of Assumptions	38	18,575
Changes in Proportion and Differences Between	1,647	14,336
Total	\$6,210	\$40,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,339)
Total	\$22,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,144

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,750)
2021	(16,554)
2022	(6,847)
2023	(627)
2024	0
Thereafter	0
Total	(\$34,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$274,422	\$170,872	\$84,503

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of 2018	\$192,952
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,015
- Net Difference Between Projected and Actual Investment	(13,791)
- Change of Assumptions	11,984
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,849)
Pension Expense/Income	22,705
Contributions	(30,144)
Total Activity in FY 2019	(22,080)
Net Pension Liability as of 2019	\$170,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$328,502 Proportionate Share: 0.0000631

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$228,621	\$208,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,522	\$0
Net Difference Between Projected and Actual	0	9,858
Change of Assumptions	46	22,671
Changes in Proportion and Differences Between	1,250	21,389
Total	\$6,818	\$53,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,556)
Total	\$22,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,308

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,673)
2021	(23,351)
2022	(6,308)
2023	(768)
2024	0
Thereafter	0
Total	(\$47,100)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,933	\$208,550	\$103,136

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of 2018	\$228,621
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,548
- Net Difference Between Projected and Actual Investment	(16,629)
- Change of Assumptions	13,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,671)
Pension Expense/Income	22,451
Contributions	(38,308)
Total Activity in FY 2019	(20,071)
Net Pension Liability as of 2019	\$208,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$371,031 Proportionate Share: 0.0000712

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$224,205	\$235,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,231	\$0
Net Difference Between Projected and Actual	0	11,123
Change of Assumptions	52	25,581
Changes in Proportion and Differences Between	20,538	18,116
Total	\$26,821	\$54,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,172
Total	\$51,416

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,555

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,485)
2021	(18,549)
2022	899
2023	(864)
2024	0
Thereafter	0
Total	(\$27,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$377,928	\$235,321	\$116,375

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of 2018	\$224,205
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,314
- Net Difference Between Projected and Actual Investment	(17,763)
- Change of Assumptions	9,936
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,768
Pension Expense/Income	51,416
Contributions	(41,555)
Total Activity in FY 2019	11,116
Net Pension Liability as of 2019	\$235,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1568000
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$349,910 Proportionate Share: 0.0000672

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$218,770	\$222,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,881	\$0
Net Difference Between Projected and Actual	0	10,498
Change of Assumptions	49	24,144
Changes in Proportion and Differences Between	8,449	1,731
Total	\$14,379	\$36,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,969)
Total	\$20,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,190

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,231)
2021	(13,010)
2022	(936)
2023	(817)
2024	0
Thereafter	0
Total	(\$21,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$356,696	\$222,100	\$109,837

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of 2018	\$218,770
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,035
- Net Difference Between Projected and Actual Investment	(16,977)
- Change of Assumptions	10,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,768
Pension Expense/Income	20,183
Contributions	(39,190)
Total Activity in FY 2019	3,330
Net Pension Liability as of 2019	\$222,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1569000
 Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$798,565 Proportionate Share: 0.0001533

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$485,438	\$506,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,416	\$0
Net Difference Between Projected and Actual	0	23,949
Change of Assumptions	113	55,078
Changes in Proportion and Differences Between	29,680	6,968
Total	\$43,209	\$85,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,154
Total	\$81,344

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,439

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,945)
2021	(29,241)
2022	1,258
2023	(1,858)
2024	0
Thereafter	0
Total	(\$42,786)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$813,713	\$506,666	\$250,566

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of 2018	\$485,438
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,100
- Net Difference Between Projected and Actual Investment	(38,326)
- Change of Assumptions	21,822
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,727
Pension Expense/Income	81,344
Contributions	(89,439)
Total Activity in FY 2019	21,228
Net Pension Liability as of 2019	\$506,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1570000
 Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$34,210 Proportionate Share: 0.000066

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,081	\$21,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578	\$0
Net Difference Between Projected and Actual	0	1,031
Change of Assumptions	5	2,371
Changes in Proportion and Differences Between	281	574
Total	\$864	\$3,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(538)
Total	\$2,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,249

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$985)
2021	(1,677)
2022	(371)
2023	(79)
2024	0
Thereafter	0
Total	(\$3,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,033	\$21,813	\$10,788

PERF Net Pension Liability - Unaudited
BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of 2018	\$22,081
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291
- Net Difference Between Projected and Actual Investment	(1,685)
- Change of Assumptions	1,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	335
Pension Expense/Income	2,914
Contributions	(3,249)
Total Activity in FY 2019	(268)
Net Pension Liability as of 2019	\$21,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1571000
 Submission Unit Name: ADAMS-WELLS SPECIAL SERVICES COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ADAMS-WELLS SPECIAL SERVICES COOPERATIVE - 1571000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1572000
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$176,540 Proportionate Share: 0.0000339

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$135,882	\$112,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,967	\$0
Net Difference Between Projected and Actual	0	5,296
Change of Assumptions	25	12,180
Changes in Proportion and Differences Between	103	20,762
Total	\$3,095	\$38,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,208)
Total	\$7,525

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,773

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,256)
2021	(15,659)
2022	(6,816)
2023	(412)
2024	0
Thereafter	0
Total	(\$35,143)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$179,940	\$112,042	\$55,409

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of 2018	\$135,882
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,199
- Net Difference Between Projected and Actual Investment	(9,320)
- Change of Assumptions	9,339
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,810)
Pension Expense/Income	7,525
Contributions	(19,773)
Total Activity in FY 2019	(23,840)
Net Pension Liability as of 2019	\$112,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$872,498 Proportionate Share: 0.0001675

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$598,220	\$553,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,659	\$0
Net Difference Between Projected and Actual	0	26,167
Change of Assumptions	123	60,180
Changes in Proportion and Differences Between	3,117	42,671
Total	\$17,899	\$129,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,691)
Total	\$78,926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,805

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$37,388)
2021	(56,237)
2022	(15,463)
2023	(2,031)
2024	0
Thereafter	0
Total	(\$111,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$889,086	\$553,598	\$273,776

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of 2018	\$598,220
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,876
- Net Difference Between Projected and Actual Investment	(43,884)
- Change of Assumptions	34,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,305)
Pension Expense/Income	78,926
Contributions	(97,805)
Total Activity in FY 2019	(44,622)
Net Pension Liability as of 2019	\$553,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$109,017 Proportionate Share: 0.000209

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$77,792	\$69,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,829	\$0
Net Difference Between Projected and Actual	0	3,265
Change of Assumptions	15	7,509
Changes in Proportion and Differences Between	6,232	6,147
Total	\$8,076	\$16,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,276)
Total	\$8,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,159

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,862)
2021	(4,005)
2022	(2,725)
2023	(253)
2024	0
Thereafter	0
Total	(\$8,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$110,937	\$69,076	\$34,161

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of 2018	\$77,792
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	817
- Net Difference Between Projected and Actual Investment	(5,569)
- Change of Assumptions	4,812
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,274)
Pension Expense/Income	8,657
Contributions	(12,159)
Total Activity in FY 2019	(8,716)
Net Pension Liability as of 2019	\$69,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$401,581 Proportionate Share: 0.0000771

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$272,443	\$254,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,748	\$0
Net Difference Between Projected and Actual	0	12,045
Change of Assumptions	57	27,701
Changes in Proportion and Differences Between	0	44,447
Total	\$6,805	\$84,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,398)
Total	\$4,932

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,798

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,505)
2021	(37,615)
2022	(7,334)
2023	(934)
2024	0
Thereafter	0
Total	(\$77,388)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$409,245	\$254,820	\$126,019

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of 2018	\$272,443
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,204
- Net Difference Between Projected and Actual Investment	(20,114)
- Change of Assumptions	15,452
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,701
Pension Expense/Income	4,932
Contributions	(40,798)
Total Activity in FY 2019	(17,623)
Net Pension Liability as of 2019	\$254,820

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$410,929 Proportionate Share: 0.0000789

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$274,142	\$260,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,905	\$0
Net Difference Between Projected and Actual	0	12,326
Change of Assumptions	58	28,348
Changes in Proportion and Differences Between	305	5,623
Total	\$7,268	\$46,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,272
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(996)
Total	\$40,276

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,024

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,917)
2021	(20,762)
2022	(5,393)
2023	(957)
2024	0
Thereafter	0
Total	(\$39,029)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$418,799	\$260,770	\$128,961

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of 2018	\$274,142
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,339
- Net Difference Between Projected and Actual Investment	(20,445)
- Change of Assumptions	15,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,592)
Pension Expense/Income	40,276
Contributions	(46,024)
Total Activity in FY 2019	(13,372)
Net Pension Liability as of 2019	\$260,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$71,917 Proportionate Share: 0.0000138

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$47,898	\$45,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,208	\$0
Net Difference Between Projected and Actual	0	2,156
Change of Assumptions	10	4,958
Changes in Proportion and Differences Between	2,686	844
Total	\$3,904	\$7,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,171
Total	\$10,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,055

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$569)
2021	(2,388)
2022	(931)
2023	(166)
2024	0
Thereafter	0
Total	(\$4,054)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$73,250	\$45,610	\$22,556

PERF Net Pension Liability - Unaudited
BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of 2018	\$47,898
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	585
- Net Difference Between Projected and Actual Investment	(3,575)
- Change of Assumptions	2,629
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,262)
Pension Expense/Income	10,390
Contributions	(8,055)
Total Activity in FY 2019	(2,288)
Net Pension Liability as of 2019	\$45,610

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$547,381 Proportionate Share: 0.0001051

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$341,743	\$347,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,198	\$0
Net Difference Between Projected and Actual	0	16,419
Change of Assumptions	77	37,761
Changes in Proportion and Differences Between	12,945	20,282
Total	\$22,220	\$74,462

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,840)
Total	\$36,137

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,307

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,936)
2021	(29,672)
2022	(1,359)
2023	(1,275)
2024	0
Thereafter	0
Total	(\$52,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$557,868	\$347,362	\$171,784

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of 2018	\$341,743
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,752
- Net Difference Between Projected and Actual Investment	(26,540)
- Change of Assumptions	16,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,203
Pension Expense/Income	36,137
Contributions	(61,307)
Total Activity in FY 2019	5,619
Net Pension Liability as of 2019	\$347,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$81,167 Proportionate Share: 0.0000156

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$51,295	\$51,559

	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	0	2,437
Change of Assumptions	11	5,605
Changes in Proportion and Differences Between	1,433	35
Total	\$2,809	\$8,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17)
Total	\$8,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,090

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,514)
2021	(3,219)
2022	(345)
2023	(190)
2024	0
Thereafter	0
Total	(\$5,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,804	\$51,559	\$25,498

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of 2018	\$51,295
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	698
- Net Difference Between Projected and Actual Investment	(3,956)
- Change of Assumptions	2,520
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,949
Pension Expense/Income	8,143
Contributions	(9,090)
Total Activity in FY 2019	264
Net Pension Liability as of 2019	\$51,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$230,060 Proportionate Share: 0.0000442

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$153,886	\$146,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,868	\$0
Net Difference Between Projected and Actual	0	6,905
Change of Assumptions	33	15,880
Changes in Proportion and Differences Between	24,568	5,441
Total	\$28,469	\$28,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,704)
Total	\$11,417

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,767

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,674
2021	208
2022	(3,103)
2023	(536)
2024	0
Thereafter	0
Total	\$243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$234,613	\$146,084	\$72,244

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of 2018	\$153,886
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,866
- Net Difference Between Projected and Actual Investment	(11,463)
- Change of Assumptions	8,495
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,650
Pension Expense/Income	11,417
Contributions	(25,767)
Total Activity in FY 2019	(7,802)
Net Pension Liability as of 2019	\$146,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$81,086 Proportionate Share: 0.0000156

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$56,731	\$51,559

	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	0	2,437
Change of Assumptions	11	5,605
Changes in Proportion and Differences Between	792	3,124
Total	\$2,168	\$11,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(310)
Total	\$7,850

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,082

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,688)
2021	(4,422)
2022	(1,698)
2023	(190)
2024	0
Thereafter	0
Total	(\$8,998)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,804	\$51,559	\$25,498

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of 2018	\$56,731
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	627
- Net Difference Between Projected and Actual Investment	(4,117)
- Change of Assumptions	3,380
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,830)
Pension Expense/Income	7,850
Contributions	(9,082)
Total Activity in FY 2019	(5,172)
Net Pension Liability as of 2019	\$51,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1583000
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$919,708 Proportionate Share: 0.0001765

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$588,029	\$583,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,447	\$0
Net Difference Between Projected and Actual	0	27,573
Change of Assumptions	130	63,414
Changes in Proportion and Differences Between	10,113	10,208
Total	\$25,690	\$101,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,824)
Total	\$87,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,004

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,253)
2021	(43,330)
2022	(5,782)
2023	(2,140)
2024	0
Thereafter	0
Total	(\$75,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$936,858	\$583,344	\$288,486

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of 2018	\$588,029
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,797
- Net Difference Between Projected and Actual Investment	(44,988)
- Change of Assumptions	29,731
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,278
Pension Expense/Income	87,501
Contributions	(103,004)
Total Activity in FY 2019	(4,685)
Net Pension Liability as of 2019	\$583,344

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1584000
 Submission Unit Name: WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	1,191	0
Total	\$1,191	\$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	11,924
Total	\$11,924

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,191
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$1,191

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

PERF Net Pension Liability - Unaudited

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY - 1584000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(11,924)
Pension Expense/Income	11,924
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$360,176 Proportionate Share: 0.0000691

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$234,736	\$228,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,047	\$0
Net Difference Between Projected and Actual	0	10,795
Change of Assumptions	51	24,827
Changes in Proportion and Differences Between	12,826	6,443
Total	\$18,924	\$42,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(596)
Total	\$35,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,542

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,926)
2021	(12,477)
2022	(4,899)
2023	(839)
2024	0
Thereafter	0
Total	(\$23,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$366,781	\$228,380	\$112,943

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of 2018	\$234,736
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,993
- Net Difference Between Projected and Actual Investment	(17,747)
- Change of Assumptions	12,355
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,964)
Pension Expense/Income	35,549
Contributions	(33,542)
Total Activity in FY 2019	(6,356)
Net Pension Liability as of 2019	\$228,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: \$15,750 Proportionate Share: 0.0000030

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,493	\$9,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$263	\$0
Net Difference Between Projected and Actual	0	469
Change of Assumptions	2	1,078
Changes in Proportion and Differences Between	1,533	1,796
Total	\$1,798	\$3,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(638)
Total	\$931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,411

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$737)
2021	(972)
2022	201
2023	(37)
2024	0
Thereafter	0
Total	(\$1,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,924	\$9,915	\$4,903

PERF Net Pension Liability - Unaudited
WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

Net Pension Liability as of 2018	\$8,493
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153
- Net Difference Between Projected and Actual Investment	(721)
- Change of Assumptions	268
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,202
Pension Expense/Income	931
Contributions	(1,411)
Total Activity in FY 2019	1,422
Net Pension Liability as of 2019	\$9,915

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1587000
 Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$52,248 Proportionate Share: 0.0000100

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$33,970	\$33,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$875	\$0
Net Difference Between Projected and Actual	0	1,562
Change of Assumptions	7	3,593
Changes in Proportion and Differences Between	38	13
Total	\$920	\$5,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93)
Total	\$5,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,852

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,268)
2021	(2,370)
2022	(488)
2023	(122)
2024	0
Thereafter	0
Total	(\$4,248)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,080	\$33,051	\$16,345

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of 2018	\$33,970
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	433
- Net Difference Between Projected and Actual Investment	(2,568)
- Change of Assumptions	1,787
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143
Pension Expense/Income	5,138
Contributions	(5,852)
Total Activity in FY 2019	(919)
Net Pension Liability as of 2019	\$33,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$94,050 Proportionate Share: 0.0000181

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$61,147	\$59,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,584	\$0
Net Difference Between Projected and Actual	0	2,828
Change of Assumptions	13	6,503
Changes in Proportion and Differences Between	308	785
Total	\$1,905	\$10,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(667)
Total	\$8,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,534

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,613)
2021	(4,567)
2022	(810)
2023	(221)
2024	0
Thereafter	0
Total	(\$8,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,074	\$59,822	\$29,584

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of 2018	\$61,147
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	788
- Net Difference Between Projected and Actual Investment	(4,639)
- Change of Assumptions	3,182
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,077
Pension Expense/Income	8,801
Contributions	(10,534)
Total Activity in FY 2019	(1,325)
Net Pension Liability as of 2019	\$59,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$202,111 Proportionate Share: 0.0000388

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$128,069	\$128,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,396	\$0
Net Difference Between Projected and Actual	0	6,061
Change of Assumptions	29	13,940
Changes in Proportion and Differences Between	3,950	184
Total	\$7,375	\$20,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(735)
Total	\$19,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,636

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,598)
2021	(7,767)
2022	(976)
2023	(469)
2024	0
Thereafter	0
Total	(\$12,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$205,949	\$128,236	\$63,418

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of 2018	\$128,069
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,730
- Net Difference Between Projected and Actual Investment	(9,854)
- Change of Assumptions	6,347
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,019
Pension Expense/Income	19,561
Contributions	(22,636)
Total Activity in FY 2019	167
Net Pension Liability as of 2019	\$128,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1590000
 Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$212,287 Proportionate Share: 0.0000407

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$174,268	\$134,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,562	\$0
Net Difference Between Projected and Actual	0	6,358
Change of Assumptions	30	14,623
Changes in Proportion and Differences Between	5,605	30,838
Total	\$9,197	\$51,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,361)
Total	\$3,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,776

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,764)
2021	(17,426)
2022	(10,939)
2023	(493)
2024	0
Thereafter	0
Total	(\$42,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$216,035	\$134,516	\$66,523

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of 2018	\$174,268
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,295
- Net Difference Between Projected and Actual Investment	(11,519)
- Change of Assumptions	12,973
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,654)
Pension Expense/Income	3,929
Contributions	(23,776)
Total Activity in FY 2019	(39,752)
Net Pension Liability as of 2019	\$134,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1591000
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$607,164 Proportionate Share: 0.0001165

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$382,507	\$385,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,196	\$0
Net Difference Between Projected and Actual	0	18,200
Change of Assumptions	86	41,857
Changes in Proportion and Differences Between	24,389	1,451
Total	\$34,671	\$61,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,282
Total	\$71,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,784

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,567)
2021	(17,950)
2022	(2,908)
2023	(1,412)
2024	0
Thereafter	0
Total	(\$26,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$618,379	\$385,040	\$190,417

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of 2018	\$382,507
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,220
- Net Difference Between Projected and Actual Investment	(29,528)
- Change of Assumptions	18,735
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,668
Pension Expense/Income	71,222
Contributions	(65,784)
Total Activity in FY 2019	2,533
Net Pension Liability as of 2019	\$385,040

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$871,759 Proportionate Share: 0.0001673

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$562,211	\$552,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,642	\$0
Net Difference Between Projected and Actual	0	26,136
Change of Assumptions	123	60,108
Changes in Proportion and Differences Between	27,661	6
Total	\$42,426	\$86,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,031
Total	\$104,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,637

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,684)
2021	(27,429)
2022	(6,683)
2023	(2,028)
2024	0
Thereafter	0
Total	(\$43,824)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$888,024	\$552,937	\$273,449

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of 2018	\$562,211
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,327
- Net Difference Between Projected and Actual Investment	(42,786)
- Change of Assumptions	28,947
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,669)
Pension Expense/Income	104,544
Contributions	(97,637)
Total Activity in FY 2019	(9,274)
Net Pension Liability as of 2019	\$552,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$1,473,890 Proportionate Share: 0.0002829

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$938,264	\$935,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,759	\$0
Net Difference Between Projected and Actual	0	44,195
Change of Assumptions	208	101,642
Changes in Proportion and Differences Between	20,666	821
Total	\$45,633	\$146,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,160
Total	\$166,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,076

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,331)
2021	(61,044)
2022	(8,220)
2023	(3,430)
2024	0
Thereafter	0
Total	(\$101,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,501,626	\$935,003	\$462,395

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of 2018	\$938,264
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,552
- Net Difference Between Projected and Actual Investment	(71,983)
- Change of Assumptions	46,982
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,122
Pension Expense/Income	166,142
Contributions	(165,076)
Total Activity in FY 2019	(3,261)
Net Pension Liability as of 2019	\$935,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1593000
 Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$386,221 Proportionate Share: 0.0000741

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$304,036	\$244,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,485	\$0
Net Difference Between Projected and Actual	0	11,576
Change of Assumptions	55	26,623
Changes in Proportion and Differences Between	1,782	49,447
Total	\$8,322	\$87,646

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	(3,133)
Total	\$35,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,257

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,126)
2021	(35,668)
2022	(16,631)
2023	(899)
2024	0
Thereafter	0
Total	(\$79,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$393,321	\$244,905	\$121,115

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of 2018	\$304,036
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,530
- Net Difference Between Projected and Actual Investment	(20,580)
- Change of Assumptions	21,525
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,977)
Pension Expense/Income	35,628
Contributions	(43,257)
Total Activity in FY 2019	(59,131)
Net Pension Liability as of 2019	\$244,905

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$411,881 Proportionate Share: 0.0000791

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$262,931	\$261,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,923	\$0
Net Difference Between Projected and Actual	0	12,357
Change of Assumptions	58	28,419
Changes in Proportion and Differences Between	5,010	1,081
Total	\$11,991	\$41,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39
Total	\$41,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,131

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,905)
2021	(17,553)
2022	(2,450)
2023	(958)
2024	0
Thereafter	0
Total	(\$29,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$419,861	\$261,431	\$129,287

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of 2018	\$262,931
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,502
- Net Difference Between Projected and Actual Investment	(20,144)
- Change of Assumptions	13,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,628
Pension Expense/Income	41,415
Contributions	(46,131)
Total Activity in FY 2019	(1,500)
Net Pension Liability as of 2019	\$261,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1595000
 Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$62,108 Proportionate Share: 0.0000119

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$41,444	\$39,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,041	\$0
Net Difference Between Projected and Actual	0	1,859
Change of Assumptions	9	4,275
Changes in Proportion and Differences Between	39	1,463
Total	\$1,089	\$7,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,515)
Total	\$4,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,956

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,139)
2021	(3,390)
2022	(835)
2023	(144)
2024	0
Thereafter	0
Total	(\$6,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$63,165	\$39,330	\$19,450

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of 2018	\$41,444
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	502
- Net Difference Between Projected and Actual Investment	(3,086)
- Change of Assumptions	2,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427
Pension Expense/Income	4,710
Contributions	(6,956)
Total Activity in FY 2019	(2,114)
Net Pension Liability as of 2019	\$39,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$151,346 Proportionate Share: 0.0000290

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$85,945	\$95,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,538	\$0
Net Difference Between Projected and Actual	0	4,530
Change of Assumptions	21	10,419
Changes in Proportion and Differences Between	12,253	345
Total	\$14,812	\$15,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,962
Total	\$22,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,951

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$824
2021	(2,662)
2022	1,707
2023	(351)
2024	0
Thereafter	0
Total	(\$482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,931	\$95,847	\$47,400

PERF Net Pension Liability - Unaudited
BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of 2018	\$85,945
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,420
- Net Difference Between Projected and Actual Investment	(7,075)
- Change of Assumptions	3,197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,179
Pension Expense/Income	22,132
Contributions	(16,951)
Total Activity in FY 2019	9,902
Net Pension Liability as of 2019	\$95,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1597000
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$109,299 Proportionate Share: 0.0000210

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$68,281	\$69,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,838	\$0
Net Difference Between Projected and Actual	0	3,281
Change of Assumptions	15	7,545
Changes in Proportion and Differences Between	2,606	8,896
Total	\$4,459	\$19,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,990)
Total	\$6,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,584

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,809)
2021	(7,890)
2022	(1,309)
2023	(255)
2024	0
Thereafter	0
Total	(\$15,263)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$111,467	\$69,406	\$34,324

PERF Net Pension Liability - Unaudited
BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of 2018	\$68,281
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	950
- Net Difference Between Projected and Actual Investment	(5,303)
- Change of Assumptions	3,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,797
Pension Expense/Income	6,995
Contributions	(7,584)
Total Activity in FY 2019	1,125
Net Pension Liability as of 2019	\$69,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$113,877 Proportionate Share: 0.000219

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$89,342	\$72,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,917	\$0
Net Difference Between Projected and Actual	0	3,421
Change of Assumptions	16	7,868
Changes in Proportion and Differences Between	48	12,963
Total	\$1,981	\$24,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,328)
Total	\$6,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,754

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,419)
2021	(9,794)
2022	(4,794)
2023	(264)
2024	0
Thereafter	0
Total	(\$22,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$116,245	\$72,381	\$35,795

PERF Net Pension Liability - Unaudited
CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of 2018	\$89,342
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	755
- Net Difference Between Projected and Actual Investment	(6,067)
- Change of Assumptions	6,280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,303)
Pension Expense/Income	6,128
Contributions	(12,754)
Total Activity in FY 2019	(16,961)
Net Pension Liability as of 2019	\$72,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$220,113 Proportionate Share: 0.0000422

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$142,676	\$139,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,693	\$0
Net Difference Between Projected and Actual	0	6,593
Change of Assumptions	31	15,162
Changes in Proportion and Differences Between	739	7,519
Total	\$4,463	\$29,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,063)
Total	\$18,011

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,653

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,979)
2021	(13,426)
2022	(1,893)
2023	(513)
2024	0
Thereafter	0
Total	(\$24,811)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$223,997	\$139,474	\$68,975

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of 2018	\$142,676
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,837
- Net Difference Between Projected and Actual Investment	(10,818)
- Change of Assumptions	7,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,983
Pension Expense/Income	18,011
Contributions	(24,653)
Total Activity in FY 2019	(3,202)
Net Pension Liability as of 2019	\$139,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1600000

Submission Unit Name: FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY

Wages: (\$45,440) Proportionate Share: (0.0000087)

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$46,200	(\$28,754)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$761)	\$0
Net Difference Between Projected and Actual	0	(1,359)
Change of Assumptions	(6)	(3,126)
Changes in Proportion and Differences Between	19,822	62,624
Total	\$19,055	\$58,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,551)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,182)
Total	(\$16,733)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,152)
2021	(10,767)
2022	(17,271)
2023	106
2024	0
Thereafter	0
Total	(\$39,084)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
(\$46,179)	(\$28,754)	(\$14,220)

PERF Net Pension Liability - Unaudited

FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY - 1600000

Net Pension Liability as of 2018	\$46,200
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,362)
- Net Difference Between Projected and Actual Investment	(9)
- Change of Assumptions	10,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,278)
Pension Expense/Income	(16,733)
Contributions	0
Total Activity in FY 2019	(74,954)
Net Pension Liability as of 2019	(\$28,754)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1601000
 Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$587,484 Proportionate Share: 0.0001128

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$351,254	\$372,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,872	\$0
Net Difference Between Projected and Actual	0	17,622
Change of Assumptions	83	40,527
Changes in Proportion and Differences Between	26,938	40,695
Total	\$36,893	\$98,844

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,607)
Total	\$44,397

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,798

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,888)
2021	(37,093)
2022	2,398
2023	(1,368)
2024	0
Thereafter	0
Total	(\$61,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$598,740	\$372,811	\$184,370

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of 2018	\$351,254
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,302
- Net Difference Between Projected and Actual Investment	(28,025)
- Change of Assumptions	15,118
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,563
Pension Expense/Income	44,397
Contributions	(65,798)
Total Activity in FY 2019	21,557
Net Pension Liability as of 2019	\$372,811

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$595,770 Proportionate Share: 0.0001143

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$393,378	\$377,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,003	\$0
Net Difference Between Projected and Actual	0	17,856
Change of Assumptions	84	41,066
Changes in Proportion and Differences Between	6,620	4,219
Total	\$16,707	\$63,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,789
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,089
Total	\$66,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,725

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,328)
2021	(25,855)
2022	(6,865)
2023	(1,386)
2024	0
Thereafter	0
Total	(\$46,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$606,702	\$377,769	\$186,821

PERF Net Pension Liability - Unaudited
LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of 2018	\$393,378
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,885
- Net Difference Between Projected and Actual Investment	(29,506)
- Change of Assumptions	21,243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,384)
Pension Expense/Income	66,878
Contributions	(66,725)
Total Activity in FY 2019	(15,609)
Net Pension Liability as of 2019	\$377,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$195,502 Proportionate Share: 0.0000375

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$145,394	\$123,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,282	\$0
Net Difference Between Projected and Actual	0	5,858
Change of Assumptions	28	13,473
Changes in Proportion and Differences Between	186	17,327
Total	\$3,496	\$36,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,044)
Total	\$13,572

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,896

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,126)
2021	(15,272)
2022	(6,311)
2023	(453)
2024	0
Thereafter	0
Total	(\$33,162)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$199,049	\$123,940	\$61,293

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of 2018	\$145,394
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,391
- Net Difference Between Projected and Actual Investment	(10,164)
- Change of Assumptions	9,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,911)
Pension Expense/Income	13,572
Contributions	(21,896)
Total Activity in FY 2019	(21,454)
Net Pension Liability as of 2019	\$123,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$52,442 Proportionate Share: 0.0000101

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$33,970	\$33,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$884	\$0
Net Difference Between Projected and Actual	0	1,578
Change of Assumptions	7	3,629
Changes in Proportion and Differences Between	1,537	38
Total	\$2,428	\$5,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,699
Total	\$7,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,873

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$519)
2021	(1,759)
2022	(415)
2023	(124)
2024	0
Thereafter	0
Total	(\$2,817)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,611	\$33,381	\$16,508

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of 2018	\$33,970
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	442
- Net Difference Between Projected and Actual Investment	(2,584)
- Change of Assumptions	1,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,307)
Pension Expense/Income	7,982
Contributions	(5,873)
Total Activity in FY 2019	(589)
Net Pension Liability as of 2019	\$33,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$480,905 Proportionate Share: 0.0000923

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$280,596	\$305,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,078	\$0
Net Difference Between Projected and Actual	0	14,419
Change of Assumptions	68	33,162
Changes in Proportion and Differences Between	46,126	682
Total	\$54,272	\$48,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,170
Total	\$60,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,861

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,877
2021	(3,413)
2022	3,663
2023	(1,118)
2024	0
Thereafter	0
Total	\$6,009

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$489,926	\$305,057	\$150,863

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of 2018	\$280,596
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,427
- Net Difference Between Projected and Actual Investment	(22,729)
- Change of Assumptions	11,291
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,882
Pension Expense/Income	60,451
Contributions	(53,861)
Total Activity in FY 2019	24,461
Net Pension Liability as of 2019	\$305,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$34,905 Proportionate Share: 0.000067

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$23,100	\$22,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$586	\$0
Net Difference Between Projected and Actual	0	1,047
Change of Assumptions	5	2,407
Changes in Proportion and Differences Between	17	484
Total	\$608	\$3,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(325)
Total	\$3,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,909

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,055)
2021	(1,783)
2022	(412)
2023	(80)
2024	0
Thereafter	0
Total	(\$3,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,563	\$22,144	\$10,951

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of 2018	\$23,100
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	286
- Net Difference Between Projected and Actual Investment	(1,731)
- Change of Assumptions	1,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34)
Pension Expense/Income	3,180
Contributions	(3,909)
Total Activity in FY 2019	(956)
Net Pension Liability as of 2019	\$22,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$438,651 Proportionate Share: 0.0000842

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$280,936	\$278,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,369	\$0
Net Difference Between Projected and Actual	0	13,154
Change of Assumptions	62	30,252
Changes in Proportion and Differences Between	9,565	1,382
Total	\$16,996	\$44,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,737)
Total	\$34,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,129

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,854)
2021	(16,052)
2022	(2,866)
2023	(1,020)
2024	0
Thereafter	0
Total	(\$27,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$446,932	\$278,286	\$137,623

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of 2018	\$280,936
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,714
- Net Difference Between Projected and Actual Investment	(21,474)
- Change of Assumptions	14,249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,683
Pension Expense/Income	34,307
Contributions	(49,129)
Total Activity in FY 2019	(2,650)
Net Pension Liability as of 2019	\$278,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1609000
 Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$145,382 Proportionate Share: 0.0000279

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$152,527	\$92,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,442	\$0
Net Difference Between Projected and Actual	0	4,359
Change of Assumptions	21	10,024
Changes in Proportion and Differences Between	13,966	49,327
Total	\$16,429	\$63,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,307)
Total	(\$3,713)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,731

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,277)
2021	(17,043)
2022	(15,623)
2023	(338)
2024	0
Thereafter	0
Total	(\$47,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$148,093	\$92,211	\$45,602

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of 2018	\$152,527
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	457
- Net Difference Between Projected and Actual Investment	(8,876)
- Change of Assumptions	14,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,577)
Pension Expense/Income	(3,713)
Contributions	(16,731)
Total Activity in FY 2019	(60,316)
Net Pension Liability as of 2019	\$92,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$72,719 Proportionate Share: 0.0000140

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$49,257	\$46,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,225	\$0
Net Difference Between Projected and Actual	0	2,187
Change of Assumptions	10	5,030
Changes in Proportion and Differences Between	2,131	2,059
Total	\$3,366	\$9,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,204)
Total	\$4,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,210

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,702)
2021	(2,939)
2022	(1,099)
2023	(170)
2024	0
Thereafter	0
Total	(\$5,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$74,312	\$46,271	\$22,883

PERF Net Pension Liability - Unaudited
ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of 2018	\$49,257
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	584
- Net Difference Between Projected and Actual Investment	(3,646)
- Change of Assumptions	2,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,395
Pension Expense/Income	4,119
Contributions	(8,210)
Total Activity in FY 2019	(2,986)
Net Pension Liability as of 2019	\$46,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1611000
 Submission Unit Name: RIPLEY COUNTY

Wages: \$4,787,255 Proportionate Share: 0.0009188

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,103,880	\$3,036,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,411	\$0
Net Difference Between Projected and Actual	0	143,537
Change of Assumptions	676	330,111
Changes in Proportion and Differences Between	17,981	33,528
Total	\$99,068	\$507,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$480,614
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,379
Total	\$500,993

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,416

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$125,227)
2021	(229,926)
2022	(41,810)
2023	(11,145)
2024	0
Thereafter	0
Total	(\$408,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,876,968	\$3,036,693	\$1,501,762

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of 2018	\$3,103,880
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,030
- Net Difference Between Projected and Actual Investment	(235,462)
- Change of Assumptions	161,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,873)
Pension Expense/Income	500,993
Contributions	(531,416)
Total Activity in FY 2019	(67,187)
Net Pension Liability as of 2019	\$3,036,693

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$103,809 Proportionate Share: 0.0000199

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$78,472	\$65,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,742	\$0
Net Difference Between Projected and Actual	0	3,109
Change of Assumptions	15	7,150
Changes in Proportion and Differences Between	572	14,998
Total	\$2,329	\$25,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,757)
Total	\$8,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,627

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,262)
2021	(10,752)
2022	(3,673)
2023	(241)
2024	0
Thereafter	0
Total	(\$22,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$105,629	\$65,771	\$32,526

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of 2018	\$78,472
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	721
- Net Difference Between Projected and Actual Investment	(5,433)
- Change of Assumptions	5,278
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,292)
Pension Expense/Income	8,652
Contributions	(11,627)
Total Activity in FY 2019	(12,701)
Net Pension Liability as of 2019	\$65,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1613000
 Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,066,660 Proportionate Share: 0.0002047

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$626,755	\$676,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,915	\$0
Net Difference Between Projected and Actual	0	31,979
Change of Assumptions	151	73,546
Changes in Proportion and Differences Between	57,383	2,741
Total	\$75,449	\$108,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,223
Total	\$120,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,466

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,541)
2021	(29,812)
2022	7,019
2023	(2,483)
2024	0
Thereafter	0
Total	(\$32,817)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,086,543	\$676,547	\$334,578

PERF Net Pension Liability - Unaudited
EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of 2018	\$626,755
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,761
- Net Difference Between Projected and Actual Investment	(50,541)
- Change of Assumptions	25,746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,993
Pension Expense/Income	120,299
Contributions	(119,466)
Total Activity in FY 2019	49,792
Net Pension Liability as of 2019	\$676,547

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1614000
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$9,620 Proportionate Share: 0.000018

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,775	\$5,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158	\$0
Net Difference Between Projected and Actual	0	281
Change of Assumptions	1	647
Changes in Proportion and Differences Between	317	211
Total	\$476	\$1,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(207)
Total	\$735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,077

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$233)
2021	(408)
2022	0
2023	(22)
2024	0
Thereafter	0
Total	(\$663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,554	\$5,949	\$2,942

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of 2018	\$5,775
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82
- Net Difference Between Projected and Actual Investment	(452)
- Change of Assumptions	267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	619
Pension Expense/Income	735
Contributions	(1,077)
Total Activity in FY 2019	174
Net Pension Liability as of 2019	\$5,949

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$234,863 Proportionate Share: 0.0000451

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$152,188	\$149,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,947	\$0
Net Difference Between Projected and Actual	0	7,046
Change of Assumptions	33	16,204
Changes in Proportion and Differences Between	975	3,170
Total	\$4,955	\$26,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,772)
Total	\$9,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,305

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,642)
2021	(11,314)
2022	(1,961)
2023	(548)
2024	0
Thereafter	0
Total	(\$21,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$239,390	\$149,058	\$73,715

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of 2018	\$152,188
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,967
- Net Difference Between Projected and Actual Investment	(11,553)
- Change of Assumptions	7,902
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,040
Pension Expense/Income	9,819
Contributions	(26,305)
Total Activity in FY 2019	(3,130)
Net Pension Liability as of 2019	\$149,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$63,026 Proportionate Share: 0.0000121

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$36,009	\$39,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,059	\$0
Net Difference Between Projected and Actual	0	1,890
Change of Assumptions	9	4,347
Changes in Proportion and Differences Between	4,224	4,406
Total	\$5,292	\$10,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22)
Total	\$6,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,756

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,675)
2021	(3,018)
2022	(511)
2023	(147)
2024	0
Thereafter	0
Total	(\$5,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,227	\$39,991	\$19,777

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of 2018	\$36,009
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	590
- Net Difference Between Projected and Actual Investment	(2,956)
- Change of Assumptions	1,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	439
Pension Expense/Income	6,307
Contributions	(1,756)
Total Activity in FY 2019	3,982
Net Pension Liability as of 2019	\$39,991

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$294,220 Proportionate Share: 0.0000565

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$192,952	\$186,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,945	\$0
Net Difference Between Projected and Actual	0	8,827
Change of Assumptions	42	20,300
Changes in Proportion and Differences Between	3,941	958
Total	\$8,928	\$30,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(905)
Total	\$28,650

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,953

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,560)
2021	(11,882)
2022	(3,029)
2023	(686)
2024	0
Thereafter	0
Total	(\$21,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$299,901	\$186,736	\$92,348

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of 2018	\$192,952
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,435
- Net Difference Between Projected and Actual Investment	(14,541)
- Change of Assumptions	10,263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70)
Pension Expense/Income	28,650
Contributions	(32,953)
Total Activity in FY 2019	(6,216)
Net Pension Liability as of 2019	\$186,736

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$303,312 Proportionate Share: 0.0000582

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$201,784	\$192,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,093	\$0
Net Difference Between Projected and Actual	0	9,092
Change of Assumptions	43	20,910
Changes in Proportion and Differences Between	3,336	3,429
Total	\$8,472	\$33,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,574
Total	\$32,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,971

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,802)
2021	(13,587)
2022	(3,864)
2023	(706)
2024	0
Thereafter	0
Total	(\$24,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$308,924	\$192,355	\$95,127

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of 2018	\$201,784
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,468
- Net Difference Between Projected and Actual Investment	(15,068)
- Change of Assumptions	11,051
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,927)
Pension Expense/Income	32,018
Contributions	(33,971)
Total Activity in FY 2019	(9,429)
Net Pension Liability as of 2019	\$192,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$137,013 Proportionate Share: 0.0000263

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$69,300	\$86,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,302	\$0
Net Difference Between Projected and Actual	0	4,109
Change of Assumptions	19	9,449
Changes in Proportion and Differences Between	18,577	235
Total	\$20,898	\$13,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,757
Specific Liabilities of Individual Employers	\$9,912
Net Amortization of Deferred Amounts from Changes in	6,075
Total	\$29,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,056

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,325
2021	451
2022	3,648
2023	(319)
2024	0
Thereafter	0
Total	\$7,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$139,600	\$86,923	\$42,987

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of 2018	\$69,300
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,401
- Net Difference Between Projected and Actual Investment	(6,161)
- Change of Assumptions	1,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,163
Pension Expense/Income	29,744
Contributions	(25,056)
Total Activity in FY 2019	17,623
Net Pension Liability as of 2019	\$86,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1621000
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$2,729,608 Proportionate Share: 0.0005239

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,677,461	\$1,731,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,850	\$0
Net Difference Between Projected and Actual	0	81,845
Change of Assumptions	385	188,229
Changes in Proportion and Differences Between	116,371	828
Total	\$162,606	\$270,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,572
Total	\$320,618

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,702

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,457)
2021	(80,203)
2022	(281)
2023	(6,355)
2024	0
Thereafter	0
Total	(\$108,296)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,780,849	\$1,731,523	\$856,305

PERF Net Pension Liability - Unaudited
DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of 2018	\$1,677,461
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,027
- Net Difference Between Projected and Actual Investment	(131,525)
- Change of Assumptions	77,499
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,145
Pension Expense/Income	320,618
Contributions	(305,702)
Total Activity in FY 2019	54,062
Net Pension Liability as of 2019	\$1,731,523

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$635,809 Proportionate Share: 0.0001220

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$381,828	\$403,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,677	\$0
Net Difference Between Projected and Actual	0	19,059
Change of Assumptions	90	43,833
Changes in Proportion and Differences Between	44,858	79
Total	\$55,625	\$62,971

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,396
Total	\$81,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,211

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,100
2021	(11,094)
2022	2,128
2023	(1,480)
2024	0
Thereafter	0
Total	(\$7,346)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$647,573	\$403,218	\$199,407

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of 2018	\$381,828
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,709
- Net Difference Between Projected and Actual Investment	(30,367)
- Change of Assumptions	16,655
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,391
Pension Expense/Income	81,213
Contributions	(71,211)
Total Activity in FY 2019	21,390
Net Pension Liability as of 2019	\$403,218

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1623000
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$139,886 Proportionate Share: 0.0000268

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$92,060	\$88,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,345	\$0
Net Difference Between Projected and Actual	0	4,187
Change of Assumptions	20	9,629
Changes in Proportion and Differences Between	156	2,345
Total	\$2,521	\$16,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,480)
Total	\$12,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,667

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,382)
2021	(7,371)
2022	(1,561)
2023	(326)
2024	0
Thereafter	0
Total	(\$13,640)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$142,254	\$88,576	\$43,804

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of 2018	\$92,060
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,147
- Net Difference Between Projected and Actual Investment	(6,913)
- Change of Assumptions	4,953
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	457
Pension Expense/Income	12,539
Contributions	(15,667)
Total Activity in FY 2019	(3,484)
Net Pension Liability as of 2019	\$88,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1624000
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$15,000 Proportionate Share: 0.0000029

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,153	\$9,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254	\$0
Net Difference Between Projected and Actual	0	453
Change of Assumptions	2	1,042
Changes in Proportion and Differences Between	1,484	267
Total	\$1,740	\$1,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	264
Total	\$1,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$60
2021	(250)
2022	203
2023	(35)
2024	0
Thereafter	0
Total	(\$22)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,393	\$9,585	\$4,740

PERF Net Pension Liability - Unaudited
HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of 2018	\$8,153
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148
- Net Difference Between Projected and Actual Investment	(694)
- Change of Assumptions	250
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,291
Pension Expense/Income	1,781
Contributions	(1,344)
Total Activity in FY 2019	1,432
Net Pension Liability as of 2019	\$9,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1625000
 Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$42,311 Proportionate Share: 0.0000081

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$28,535	\$26,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$709	\$0
Net Difference Between Projected and Actual	0	1,265
Change of Assumptions	6	2,910
Changes in Proportion and Differences Between	34	842
Total	\$749	\$5,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(288)
Total	\$3,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,736

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,309)
2021	(2,212)
2022	(649)
2023	(98)
2024	0
Thereafter	0
Total	(\$4,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,995	\$26,771	\$13,239

PERF Net Pension Liability - Unaudited
MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of 2018	\$28,535
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	338
- Net Difference Between Projected and Actual Investment	(2,110)
- Change of Assumptions	1,610
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(815)
Pension Expense/Income	3,949
Contributions	(4,736)
Total Activity in FY 2019	(1,764)
Net Pension Liability as of 2019	\$26,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$233,169 Proportionate Share: 0.0000448

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$136,901	\$148,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,921	\$0
Net Difference Between Projected and Actual	0	6,999
Change of Assumptions	33	16,096
Changes in Proportion and Differences Between	13,574	4
Total	\$17,528	\$23,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,591
Total	\$31,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,115

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$678)
2021	(5,944)
2022	1,595
2023	(544)
2024	0
Thereafter	0
Total	(\$5,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$237,797	\$148,067	\$73,225

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of 2018	\$136,901
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,140
- Net Difference Between Projected and Actual Investment	(11,053)
- Change of Assumptions	5,592
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,577
Pension Expense/Income	31,025
Contributions	(26,115)
Total Activity in FY 2019	11,166
Net Pension Liability as of 2019	\$148,067

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$186,040 Proportionate Share: 0.0000357

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$116,858	\$117,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,124	\$0
Net Difference Between Projected and Actual	0	5,577
Change of Assumptions	26	12,826
Changes in Proportion and Differences Between	3,939	4,512
Total	\$7,089	\$22,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	680
Total	\$19,354

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,836

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,384)
2021	(9,358)
2022	(651)
2023	(433)
2024	0
Thereafter	0
Total	(\$15,826)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$189,495	\$117,991	\$58,351

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of 2018	\$116,858
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,604
- Net Difference Between Projected and Actual Investment	(9,038)
- Change of Assumptions	5,685
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,364
Pension Expense/Income	19,354
Contributions	(20,836)
Total Activity in FY 2019	1,133
Net Pension Liability as of 2019	\$117,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$8,147,997 Proportionate Share: 0.0015639

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,138,710	\$5,168,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,868	\$0
Net Difference Between Projected and Actual	0	244,316
Change of Assumptions	1,151	561,886
Changes in Proportion and Differences Between	204,843	3,897
Total	\$342,862	\$810,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$818,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	97,550
Total	\$915,608

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$904,196

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$117,916)
2021	(295,013)
2022	(35,338)
2023	(18,970)
2024	0
Thereafter	0
Total	(\$467,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,301,144	\$5,168,789	\$2,556,166

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of 2018	\$5,138,710
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,015
- Net Difference Between Projected and Actual Investment	(396,504)
- Change of Assumptions	252,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,043
Pension Expense/Income	915,608
Contributions	(904,196)
Total Activity in FY 2019	30,079
Net Pension Liability as of 2019	\$5,168,789

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1629000
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$161,838 Proportionate Share: 0.0000311

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$122,294	\$102,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,722	\$0
Net Difference Between Projected and Actual	0	4,859
Change of Assumptions	23	11,174
Changes in Proportion and Differences Between	117	15,097
Total	\$2,862	\$31,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,254)
Total	\$8,014

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,133

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,400)
2021	(12,824)
2022	(5,666)
2023	(378)
2024	0
Thereafter	0
Total	(\$28,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$165,078	\$102,787	\$50,832

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of 2018	\$122,294
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,131
- Net Difference Between Projected and Actual Investment	(8,481)
- Change of Assumptions	8,194
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,232)
Pension Expense/Income	8,014
Contributions	(18,133)
Total Activity in FY 2019	(19,507)
Net Pension Liability as of 2019	\$102,787

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$85,364 Proportionate Share: 0.0000164

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$55,032	\$54,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435	\$0
Net Difference Between Projected and Actual	0	2,562
Change of Assumptions	12	5,892
Changes in Proportion and Differences Between	610	786
Total	\$2,057	\$9,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(403)
Total	\$8,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,561

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,290)
2021	(4,056)
2022	(639)
2023	(198)
2024	0
Thereafter	0
Total	(\$7,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,051	\$54,203	\$26,805

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of 2018	\$55,032
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	719
- Net Difference Between Projected and Actual Investment	(4,192)
- Change of Assumptions	2,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,204
Pension Expense/Income	8,176
Contributions	(9,561)
Total Activity in FY 2019	(829)
Net Pension Liability as of 2019	\$54,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$444,388 Proportionate Share: 0.0000853

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$280,936	\$281,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,465	\$0
Net Difference Between Projected and Actual	0	13,326
Change of Assumptions	63	30,647
Changes in Proportion and Differences Between	7,564	4,873
Total	\$15,092	\$48,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,748)
Total	\$42,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,771

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,778)
2021	(19,951)
2022	(1,991)
2023	(1,034)
2024	0
Thereafter	0
Total	(\$33,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$452,770	\$281,922	\$139,421

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of 2018	\$280,936
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,810
- Net Difference Between Projected and Actual Investment	(21,646)
- Change of Assumptions	13,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,867
Pension Expense/Income	42,871
Contributions	(49,771)
Total Activity in FY 2019	986
Net Pension Liability as of 2019	\$281,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$154,879 Proportionate Share: 0.0000297

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$97,495	\$98,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,599	\$0
Net Difference Between Projected and Actual	0	4,640
Change of Assumptions	22	10,671
Changes in Proportion and Differences Between	2,958	1,503
Total	\$5,579	\$16,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	642
Total	\$16,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,346

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,486)
2021	(6,780)
2022	(610)
2023	(359)
2024	0
Thereafter	0
Total	(\$11,235)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$157,647	\$98,160	\$48,544

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of 2018	\$97,495
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,331
- Net Difference Between Projected and Actual Investment	(7,527)
- Change of Assumptions	4,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,256
Pension Expense/Income	16,178
Contributions	(17,346)
Total Activity in FY 2019	665
Net Pension Liability as of 2019	\$98,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1633000
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$25,647 Proportionate Share: 0.0000049

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$16,646	\$16,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$429	\$0
Net Difference Between Projected and Actual	0	765
Change of Assumptions	4	1,760
Changes in Proportion and Differences Between	28	11
Total	\$461	\$2,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106)
Total	\$2,457

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$623)
2021	(1,157)
2022	(237)
2023	(58)
2024	0
Thereafter	0
Total	(\$2,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,009	\$16,195	\$8,009

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of 2018	\$16,646
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	212
- Net Difference Between Projected and Actual Investment	(1,258)
- Change of Assumptions	877
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133
Pension Expense/Income	2,457
Contributions	(2,872)
Total Activity in FY 2019	(451)
Net Pension Liability as of 2019	\$16,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$65,073 Proportionate Share: 0.0000125

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$42,123	\$41,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,094	\$0
Net Difference Between Projected and Actual	0	1,953
Change of Assumptions	9	4,491
Changes in Proportion and Differences Between	306	7,773
Total	\$1,409	\$14,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,539
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,119)
Total	\$1,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,288

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,540)
2021	(6,586)
2022	(531)
2023	(151)
2024	0
Thereafter	0
Total	(\$12,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,350	\$41,313	\$20,431

PERF Net Pension Liability - Unaudited
MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of 2018	\$42,123
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	546
- Net Difference Between Projected and Actual Investment	(3,201)
- Change of Assumptions	2,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,532
Pension Expense/Income	1,420
Contributions	(7,288)
Total Activity in FY 2019	(810)
Net Pension Liability as of 2019	\$41,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1635000
 Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

Wages: \$303,424 Proportionate Share: 0.0000582

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$224,884	\$192,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,093	\$0
Net Difference Between Projected and Actual	0	9,092
Change of Assumptions	43	20,910
Changes in Proportion and Differences Between	157	29,310
Total	\$5,293	\$59,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,358)
Total	(\$3,914)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,983

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,772)
2021	(23,938)
2022	(9,603)
2023	(706)
2024	0
Thereafter	0
Total	(\$54,019)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$308,924	\$192,355	\$95,127

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

Net Pension Liability as of 2018	\$224,884
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,167
- Net Difference Between Projected and Actual Investment	(15,752)
- Change of Assumptions	14,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,248
Pension Expense/Income	(3,914)
Contributions	(33,983)
Total Activity in FY 2019	(32,529)
Net Pension Liability as of 2019	\$192,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$335,972 Proportionate Share: 0.0000645

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$206,880	\$213,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,645	\$0
Net Difference Between Projected and Actual	0	10,076
Change of Assumptions	47	23,174
Changes in Proportion and Differences Between	10,253	6,146
Total	\$15,945	\$39,396

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,934)
Total	\$29,805

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,629

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,930)
2021	(14,614)
2022	(126)
2023	(781)
2024	0
Thereafter	0
Total	(\$23,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$342,364	\$213,177	\$105,424

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of 2018	\$206,880
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,953
- Net Difference Between Projected and Actual Investment	(16,203)
- Change of Assumptions	9,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,774
Pension Expense/Income	29,805
Contributions	(37,629)
Total Activity in FY 2019	6,297
Net Pension Liability as of 2019	\$213,177

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1637000
 Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$281,797 Proportionate Share: 0.0000541

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$185,818	\$178,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,735	\$0
Net Difference Between Projected and Actual	0	8,452
Change of Assumptions	40	19,437
Changes in Proportion and Differences Between	1,399	1,690
Total	\$6,174	\$29,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,022
Total	\$29,321

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,561

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,703)
2021	(12,885)
2022	(3,161)
2023	(656)
2024	0
Thereafter	0
Total	(\$23,405)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$287,161	\$178,804	\$88,425

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of 2018	\$185,818
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,318
- Net Difference Between Projected and Actual Investment	(13,955)
- Change of Assumptions	9,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,133)
Pension Expense/Income	29,321
Contributions	(31,561)
Total Activity in FY 2019	(7,014)
Net Pension Liability as of 2019	\$178,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$15,000 Proportionate Share: 0.000029

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,851	\$9,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254	\$0
Net Difference Between Projected and Actual	0	453
Change of Assumptions	2	1,042
Changes in Proportion and Differences Between	14	202
Total	\$270	\$1,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(213)
Total	\$1,304

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$471)
2021	(778)
2022	(144)
2023	(34)
2024	0
Thereafter	0
Total	(\$1,427)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,393	\$9,585	\$4,740

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of 2018	\$9,851
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126
- Net Difference Between Projected and Actual Investment	(745)
- Change of Assumptions	519
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	210
Pension Expense/Income	1,304
Contributions	(1,680)
Total Activity in FY 2019	(266)
Net Pension Liability as of 2019	\$9,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$572,664 Proportionate Share: 0.0001099

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$403,569	\$363,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,618	\$0
Net Difference Between Projected and Actual	0	17,169
Change of Assumptions	81	39,485
Changes in Proportion and Differences Between	862	34,015
Total	\$10,561	\$90,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,096)
Total	\$49,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,138

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,730)
2021	(39,144)
2022	(12,902)
2023	(1,332)
2024	0
Thereafter	0
Total	(\$80,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$583,347	\$363,227	\$179,630

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of 2018	\$403,569
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,368
- Net Difference Between Projected and Actual Investment	(29,121)
- Change of Assumptions	24,433
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,275)
Pension Expense/Income	49,391
Contributions	(64,138)
Total Activity in FY 2019	(40,342)
Net Pension Liability as of 2019	\$363,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,070,320 Proportionate Share: 0.0002054

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$747,690	\$678,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,976	\$0
Net Difference Between Projected and Actual	0	32,088
Change of Assumptions	151	73,797
Changes in Proportion and Differences Between	26,677	41,287
Total	\$44,804	\$147,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,011
Total	\$110,453

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,871

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,662)
2021	(50,734)
2022	(22,482)
2023	(2,490)
2024	0
Thereafter	0
Total	(\$102,368)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,090,258	\$678,860	\$335,723

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of 2018	\$747,690
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,249
- Net Difference Between Projected and Actual Investment	(54,232)
- Change of Assumptions	44,625
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,054)
Pension Expense/Income	110,453
Contributions	(119,871)
Total Activity in FY 2019	(68,830)
Net Pension Liability as of 2019	\$678,860

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$16,500 Proportionate Share: 0.0000032

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,832	\$10,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280	\$0
Net Difference Between Projected and Actual	0	500
Change of Assumptions	2	1,150
Changes in Proportion and Differences Between	1,866	493
Total	\$2,148	\$2,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	299
Total	\$1,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$58
2021	(276)
2022	263
2023	(40)
2024	0
Thereafter	0
Total	\$5

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,986	\$10,576	\$5,230

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of 2018	\$8,832
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165
- Net Difference Between Projected and Actual Investment	(762)
- Change of Assumptions	249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,597
Pension Expense/Income	1,973
Contributions	(1,478)
Total Activity in FY 2019	1,744
Net Pension Liability as of 2019	\$10,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$396,328 Proportionate Share: 0.0000761

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$203,483	\$251,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,660	\$0
Net Difference Between Projected and Actual	0	11,888
Change of Assumptions	56	27,342
Changes in Proportion and Differences Between	91,126	11,178
Total	\$97,842	\$50,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,144
Total	\$76,951

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,386

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$25,350
2021	15,069
2022	7,938
2023	(923)
2024	0
Thereafter	0
Total	\$47,434

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$403,937	\$251,515	\$124,384

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of 2018	\$203,483
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,013
- Net Difference Between Projected and Actual Investment	(17,914)
- Change of Assumptions	4,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,467
Pension Expense/Income	76,951
Contributions	(35,386)
Total Activity in FY 2019	48,032
Net Pension Liability as of 2019	\$251,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$1,787,094 Proportionate Share: 0.0003430

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,129,857	\$1,133,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,018	\$0
Net Difference Between Projected and Actual	0	53,584
Change of Assumptions	252	123,235
Changes in Proportion and Differences Between	36,672	259
Total	\$66,942	\$177,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,868
Total	\$205,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,155

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,057)
2021	(68,876)
2022	(8,041)
2023	(4,162)
2024	0
Thereafter	0
Total	(\$110,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,820,636	\$1,133,637	\$560,627

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of 2018	\$1,129,857
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,319
- Net Difference Between Projected and Actual Investment	(87,046)
- Change of Assumptions	55,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,636
Pension Expense/Income	205,287
Contributions	(200,155)
Total Activity in FY 2019	3,780
Net Pension Liability as of 2019	\$1,133,637

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1645000
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$523,023 Proportionate Share: 0.0001004

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$298,940	\$331,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,787	\$0
Net Difference Between Projected and Actual	0	15,685
Change of Assumptions	74	36,072
Changes in Proportion and Differences Between	68,149	3
Total	\$77,010	\$51,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,515
Total	\$83,033

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,578

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$16,719
2021	4,205
2022	5,543
2023	(1,217)
2024	0
Thereafter	0
Total	\$25,250

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$532,921	\$331,828	\$164,102

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of 2018	\$298,940
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,897
- Net Difference Between Projected and Actual Investment	(24,538)
- Change of Assumptions	11,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,785
Pension Expense/Income	83,033
Contributions	(58,578)
Total Activity in FY 2019	32,888
Net Pension Liability as of 2019	\$331,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$477,087 Proportionate Share: 0.0000916

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$291,466	\$302,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,017	\$0
Net Difference Between Projected and Actual	0	14,310
Change of Assumptions	67	32,910
Changes in Proportion and Differences Between	16,557	33,886
Total	\$24,641	\$81,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,114)
Total	\$36,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,371

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,566)
2021	(30,834)
2022	(2,954)
2023	(1,111)
2024	0
Thereafter	0
Total	(\$56,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$486,211	\$302,744	\$149,719

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of 2018	\$291,466
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,225
- Net Difference Between Projected and Actual Investment	(22,942)
- Change of Assumptions	13,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,303
Pension Expense/Income	36,801
Contributions	(38,371)
Total Activity in FY 2019	11,278
Net Pension Liability as of 2019	\$302,744

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1647000
 Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$86,250 Proportionate Share: 0.0000166

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$53,673	\$54,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,453	\$0
Net Difference Between Projected and Actual	0	2,593
Change of Assumptions	12	5,964
Changes in Proportion and Differences Between	2,247	5,179
Total	\$3,712	\$13,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,266)
Total	\$6,417

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,093

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,601)
2021	(5,281)
2022	(939)
2023	(203)
2024	0
Thereafter	0
Total	(\$10,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$88,112	\$54,864	\$27,132

PERF Net Pension Liability - Unaudited
SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of 2018	\$53,673
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	755
- Net Difference Between Projected and Actual Investment	(4,183)
- Change of Assumptions	2,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,757
Pension Expense/Income	6,417
Contributions	(6,093)
Total Activity in FY 2019	1,191
Net Pension Liability as of 2019	\$54,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELburn

Wages: \$181,259 Proportionate Share: 0.0000348

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$141,657	\$115,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,046	\$0
Net Difference Between Projected and Actual	0	5,437
Change of Assumptions	26	12,503
Changes in Proportion and Differences Between	1,004	21,066
Total	\$4,076	\$39,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(969)
Total	\$17,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,301

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,137)
2021	(15,838)
2022	(7,534)
2023	(421)
2024	0
Thereafter	0
Total	(\$34,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$184,718	\$115,016	\$56,880

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of 2018	\$141,657
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,203
- Net Difference Between Projected and Actual Investment	(9,632)
- Change of Assumptions	9,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,075)
Pension Expense/Income	17,234
Contributions	(20,301)
Total Activity in FY 2019	(26,641)
Net Pension Liability as of 2019	\$115,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$219,603 Proportionate Share: 0.0000421

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$137,580	\$139,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,684	\$0
Net Difference Between Projected and Actual	0	6,577
Change of Assumptions	31	15,126
Changes in Proportion and Differences Between	4,736	3,575
Total	\$8,451	\$25,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	635
Total	\$22,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,595

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,482)
2021	(10,125)
2022	(708)
2023	(512)
2024	0
Thereafter	0
Total	(\$16,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$223,466	\$139,143	\$68,812

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of 2018	\$137,580
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,894
- Net Difference Between Projected and Actual Investment	(10,652)
- Change of Assumptions	6,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,592
Pension Expense/Income	22,657
Contributions	(24,595)
Total Activity in FY 2019	1,563
Net Pension Liability as of 2019	\$139,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1651000
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,439,914 Proportionate Share: 0.0002764

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$845,864	\$913,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,190	\$0
Net Difference Between Projected and Actual	0	43,180
Change of Assumptions	203	99,306
Changes in Proportion and Differences Between	97,126	13
Total	\$121,519	\$142,499

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,936
Total	\$200,518

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,271

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,966
2021	(30,168)
2022	9,574
2023	(3,352)
2024	0
Thereafter	0
Total	(\$20,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,467,125	\$913,520	\$451,771

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of 2018	\$845,864
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,186
- Net Difference Between Projected and Actual Investment	(68,231)
- Change of Assumptions	34,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,757
Pension Expense/Income	200,518
Contributions	(161,271)
Total Activity in FY 2019	67,656
Net Pension Liability as of 2019	\$913,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$68,521 Proportionate Share: 0.0000132

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$63,864	\$43,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,155	\$0
Net Difference Between Projected and Actual	0	2,062
Change of Assumptions	10	4,743
Changes in Proportion and Differences Between	5,162	16,029
Total	\$6,327	\$22,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,185)
Total	\$2,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,033

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,768)
2021	(6,278)
2022	(5,301)
2023	(160)
2024	0
Thereafter	0
Total	(\$16,507)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$70,065	\$43,627	\$21,575

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of 2018	\$63,864
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324
- Net Difference Between Projected and Actual Investment	(3,953)
- Change of Assumptions	5,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,664)
Pension Expense/Income	2,720
Contributions	(8,033)
Total Activity in FY 2019	(20,237)
Net Pension Liability as of 2019	\$43,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1655000
 Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$169,413 Proportionate Share: 0.0000325

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$73,716	\$107,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,844	\$0
Net Difference Between Projected and Actual	0	5,077
Change of Assumptions	24	11,677
Changes in Proportion and Differences Between	30,875	18,419
Total	\$33,743	\$35,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,000
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,998
Total	\$22,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,974

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,584)
2021	(5,979)
2022	7,527
2023	(394)
2024	0
Thereafter	0
Total	(\$1,430)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,509	\$107,415	\$53,121

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of 2018	\$73,716
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,885
- Net Difference Between Projected and Actual Investment	(7,260)
- Change of Assumptions	7
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,043
Pension Expense/Income	22,998
Contributions	(18,974)
Total Activity in FY 2019	33,699
Net Pension Liability as of 2019	\$107,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1656000
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$17,333 Proportionate Share: 0.0000033

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,871	\$10,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual	0	516
Change of Assumptions	2	1,186
Changes in Proportion and Differences Between	1,255	205
Total	\$1,546	\$1,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	835
Total	\$2,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,792

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$110
2021	(324)
2022	(106)
2023	(41)
2024	0
Thereafter	0
Total	(\$361)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,516	\$10,907	\$5,394

PERF Net Pension Liability - Unaudited
WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of 2018	\$10,871
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148
- Net Difference Between Projected and Actual Investment	(838)
- Change of Assumptions	535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(578)
Pension Expense/Income	2,561
Contributions	(1,792)
Total Activity in FY 2019	36
Net Pension Liability as of 2019	\$10,907

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$25,480 Proportionate Share: 0.0000049

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$15,626	\$16,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$429	\$0
Net Difference Between Projected and Actual	0	765
Change of Assumptions	4	1,760
Changes in Proportion and Differences Between	847	241
Total	\$1,280	\$2,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187
Total	\$2,750

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,634

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$426)
2021	(964)
2022	(38)
2023	(58)
2024	0
Thereafter	0
Total	(\$1,486)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,009	\$16,195	\$8,009

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of 2018	\$15,626
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226
- Net Difference Between Projected and Actual Investment	(1,228)
- Change of Assumptions	716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	739
Pension Expense/Income	2,750
Contributions	(2,634)
Total Activity in FY 2019	569
Net Pension Liability as of 2019	\$16,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1658000
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$4,130,242 Proportionate Share: 0.0007927

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,658,188	\$2,619,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,375	\$0
Net Difference Between Projected and Actual	0	123,837
Change of Assumptions	583	284,805
Changes in Proportion and Differences Between	33,958	41,817
Total	\$103,916	\$450,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,076
Total	\$455,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$457,449

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,622)
2021	(198,901)
2022	(31,405)
2023	(9,615)
2024	0
Thereafter	0
Total	(\$346,543)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,207,633	\$2,619,924	\$1,295,654

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of 2018	\$2,658,188
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,792
- Net Difference Between Projected and Actual Investment	(202,562)
- Change of Assumptions	136,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,027)
Pension Expense/Income	455,728
Contributions	(457,449)
Total Activity in FY 2019	(38,264)
Net Pension Liability as of 2019	\$2,619,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1659000

Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$22,410 Proportionate Share: 0.0000043

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$14,947	\$14,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$376	\$0
Net Difference Between Projected and Actual	0	672
Change of Assumptions	3	1,545
Changes in Proportion and Differences Between	12	281
Total	\$391	\$2,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(109)
Total	\$2,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,510

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$639)
2021	(1,118)
2022	(297)
2023	(53)
2024	0
Thereafter	0
Total	(\$2,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,824	\$14,212	\$7,028

PERF Net Pension Liability - Unaudited
JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of 2018	\$14,947
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182
- Net Difference Between Projected and Actual Investment	(1,115)
- Change of Assumptions	822
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(254)
Pension Expense/Income	2,140
Contributions	(2,510)
Total Activity in FY 2019	(735)
Net Pension Liability as of 2019	\$14,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$152,152 Proportionate Share: 0.0000292

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$113,122	\$96,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,555	\$0
Net Difference Between Projected and Actual	0	4,562
Change of Assumptions	21	10,491
Changes in Proportion and Differences Between	176	13,759
Total	\$2,752	\$28,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,594)
Total	\$8,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,185

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,899)
2021	(11,943)
2022	(4,863)
2023	(355)
2024	0
Thereafter	0
Total	(\$26,060)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$154,993	\$96,508	\$47,727

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of 2018	\$113,122
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,084
- Net Difference Between Projected and Actual Investment	(7,912)
- Change of Assumptions	7,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,704)
Pension Expense/Income	8,680
Contributions	(17,185)
Total Activity in FY 2019	(16,614)
Net Pension Liability as of 2019	\$96,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1661000

Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$59,715 Proportionate Share: 0.0000115

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$47,898	\$38,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,006	\$0
Net Difference Between Projected and Actual	0	1,797
Change of Assumptions	8	4,132
Changes in Proportion and Differences Between	31	7,930
Total	\$1,045	\$13,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,538)
Total	\$2,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,688

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,357)
2021	(5,552)
2022	(2,764)
2023	(141)
2024	0
Thereafter	0
Total	(\$12,814)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$61,042	\$38,008	\$18,797

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of 2018	\$47,898
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383
- Net Difference Between Projected and Actual Investment	(3,216)
- Change of Assumptions	3,453
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,300)
Pension Expense/Income	2,478
Contributions	(6,688)
Total Activity in FY 2019	(9,890)
Net Pension Liability as of 2019	\$38,008

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1662000
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$19,425 Proportionate Share: 0.0000037

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,909	\$12,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$324	\$0
Net Difference Between Projected and Actual	0	578
Change of Assumptions	3	1,329
Changes in Proportion and Differences Between	0	3,015
Total	\$327	\$4,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,161)
Total	(\$226)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,755)
2021	(2,048)
2022	(748)
2023	(44)
2024	0
Thereafter	0
Total	(\$4,595)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,640	\$12,229	\$6,048

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of 2018	\$12,909
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156
- Net Difference Between Projected and Actual Investment	(960)
- Change of Assumptions	716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(366)
Pension Expense/Income	(226)
Contributions	0
Total Activity in FY 2019	(680)
Net Pension Liability as of 2019	\$12,229

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$36,849 Proportionate Share: 0.0000071

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$25,138	\$23,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621	\$0
Net Difference Between Projected and Actual	0	1,109
Change of Assumptions	5	2,551
Changes in Proportion and Differences Between	27	960
Total	\$653	\$4,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	952
Total	\$4,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,127

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,230)
2021	(2,042)
2022	(607)
2023	(88)
2024	0
Thereafter	0
Total	(\$3,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,687	\$23,466	\$11,605

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of 2018	\$25,138
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	294
- Net Difference Between Projected and Actual Investment	(1,853)
- Change of Assumptions	1,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,082)
Pension Expense/Income	4,666
Contributions	(4,127)
Total Activity in FY 2019	(1,672)
Net Pension Liability as of 2019	\$23,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1665000
 Submission Unit Name: CITY OF AUSTIN

Wages: \$708,397 Proportionate Share: 0.0001360

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$428,028	\$449,489

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,902	\$0
Net Difference Between Projected and Actual	0	21,246
Change of Assumptions	100	48,863
Changes in Proportion and Differences Between	37,620	0
Total	\$49,622	\$70,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,325
Total	\$89,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,342

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,506)
2021	(18,100)
2022	1,770
2023	(1,651)
2024	0
Thereafter	0
Total	(\$20,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$721,885	\$449,489	\$222,290

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of 2018	\$428,028
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,333
- Net Difference Between Projected and Actual Investment	(33,922)
- Change of Assumptions	18,943
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,984
Pension Expense/Income	89,465
Contributions	(79,342)
Total Activity in FY 2019	21,461
Net Pension Liability as of 2019	\$449,489

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1666000
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1667000
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$234,909 Proportionate Share: 0.0000451

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$143,355	\$149,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,947	\$0
Net Difference Between Projected and Actual	0	7,046
Change of Assumptions	33	16,204
Changes in Proportion and Differences Between	8,597	2,259
Total	\$12,577	\$25,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,937
Total	\$28,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,310

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,677)
2021	(8,942)
2022	235
2023	(548)
2024	0
Thereafter	0
Total	(\$12,932)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$239,390	\$149,058	\$73,715

PERF Net Pension Liability - Unaudited
DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of 2018	\$143,355
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,082
- Net Difference Between Projected and Actual Investment	(11,292)
- Change of Assumptions	6,505
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,190
Pension Expense/Income	28,528
Contributions	(26,310)
Total Activity in FY 2019	5,703
Net Pension Liability as of 2019	\$149,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$28,612 Proportionate Share: 0.0000055

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$17,325	\$18,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$481	\$0
Net Difference Between Projected and Actual	0	859
Change of Assumptions	4	1,976
Changes in Proportion and Differences Between	1,162	758
Total	\$1,647	\$3,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,877
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	242
Total	\$3,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,195

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$666)
2021	(1,276)
2022	63
2023	(67)
2024	0
Thereafter	0
Total	(\$1,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,194	\$18,178	\$8,990

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of 2018	\$17,325
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255
- Net Difference Between Projected and Actual Investment	(1,372)
- Change of Assumptions	769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,277
Pension Expense/Income	3,119
Contributions	(3,195)
Total Activity in FY 2019	853
Net Pension Liability as of 2019	\$18,178

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,415,587 Proportionate Share: 0.0002717

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$714,059	\$897,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,778	\$0
Net Difference Between Projected and Actual	0	42,446
Change of Assumptions	200	97,618
Changes in Proportion and Differences Between	228,686	10
Total	\$252,664	\$140,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	88,030
Total	\$230,153

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,217

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$54,803
2021	22,335
2022	38,749
2023	(3,297)
2024	0
Thereafter	0
Total	\$112,590

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,442,177	\$897,986	\$444,089

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of 2018	\$714,059
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,489
- Net Difference Between Projected and Actual Investment	(63,594)
- Change of Assumptions	15,533
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	146,563
Pension Expense/Income	230,153
Contributions	(159,217)
Total Activity in FY 2019	183,927
Net Pension Liability as of 2019	\$897,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1670000
 Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$221,945 Proportionate Share: 0.0000426

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$126,030	\$140,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,728	\$0
Net Difference Between Projected and Actual	0	6,655
Change of Assumptions	31	15,306
Changes in Proportion and Differences Between	16,292	1,367
Total	\$20,051	\$23,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,792
Total	\$30,076

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,952

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10
2021	(5,122)
2022	2,353
2023	(518)
2024	0
Thereafter	0
Total	(\$3,277)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,120	\$140,796	\$69,629

PERF Net Pension Liability - Unaudited

DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of 2018	\$126,030
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,089
- Net Difference Between Projected and Actual Investment	(10,388)
- Change of Assumptions	4,661
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,280
Pension Expense/Income	30,076
Contributions	(23,952)
Total Activity in FY 2019	14,766
Net Pension Liability as of 2019	\$140,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$67,969 Proportionate Share: 0.0000130

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$38,387	\$42,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,138	\$0
Net Difference Between Projected and Actual	0	2,031
Change of Assumptions	10	4,671
Changes in Proportion and Differences Between	4,839	1,890
Total	\$5,987	\$8,592

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	581
Total	\$7,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,613

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$939)
2021	(2,311)
2022	802
2023	(157)
2024	0
Thereafter	0
Total	(\$2,605)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$69,004	\$42,966	\$21,248

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of 2018	\$38,387
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	639
- Net Difference Between Projected and Actual Investment	(3,168)
- Change of Assumptions	1,412
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,928
Pension Expense/Income	7,381
Contributions	(7,613)
Total Activity in FY 2019	4,579
Net Pension Liability as of 2019	\$42,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$77,275 Proportionate Share: 0.0000148

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$50,276	\$48,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,295	\$0
Net Difference Between Projected and Actual	0	2,312
Change of Assumptions	11	5,317
Changes in Proportion and Differences Between	75	400
Total	\$1,381	\$8,029

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(413)
Total	\$7,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,655

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,067)
2021	(3,680)
2022	(721)
2023	(180)
2024	0
Thereafter	0
Total	(\$6,648)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$78,558	\$48,915	\$24,190

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of 2018	\$50,276
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	640
- Net Difference Between Projected and Actual Investment	(3,801)
- Change of Assumptions	2,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	479
Pension Expense/Income	7,329
Contributions	(8,655)
Total Activity in FY 2019	(1,361)
Net Pension Liability as of 2019	\$48,915

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$354,836 Proportionate Share: 0.0000681

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$253,420	\$225,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,960	\$0
Net Difference Between Projected and Actual	0	10,639
Change of Assumptions	50	24,467
Changes in Proportion and Differences Between	1,098	18,626
Total	\$7,108	\$53,732

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,544
Total	\$38,166

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,742

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,255)
2021	(22,714)
2022	(8,829)
2023	(826)
2024	0
Thereafter	0
Total	(\$46,624)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$361,473	\$225,075	\$111,308

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of 2018	\$253,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,663
- Net Difference Between Projected and Actual Investment	(18,144)
- Change of Assumptions	15,669
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,957)
Pension Expense/Income	38,166
Contributions	(39,742)
Total Activity in FY 2019	(28,345)
Net Pension Liability as of 2019	\$225,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$136,657 Proportionate Share: 0.0000262

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$91,381	\$86,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,293	\$0
Net Difference Between Projected and Actual	0	4,093
Change of Assumptions	19	9,413
Changes in Proportion and Differences Between	1,402	2,430
Total	\$3,714	\$15,936

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,763)
Total	\$9,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,305

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,761)
2021	(6,268)
2022	(1,874)
2023	(319)
2024	0
Thereafter	0
Total	(\$12,222)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$139,069	\$86,593	\$42,823

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of 2018	\$91,381
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,104
- Net Difference Between Projected and Actual Investment	(6,799)
- Change of Assumptions	5,060
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,210
Pension Expense/Income	9,942
Contributions	(15,305)
Total Activity in FY 2019	(4,788)
Net Pension Liability as of 2019	\$86,593

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$74,062 Proportionate Share: 0.0000142

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$34,310	\$46,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,243	\$0
Net Difference Between Projected and Actual	0	2,218
Change of Assumptions	10	5,102
Changes in Proportion and Differences Between	11,885	13,154
Total	\$13,138	\$20,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	876
Total	\$8,304

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,295

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,248)
2021	(5,683)
2022	2,768
2023	(173)
2024	0
Thereafter	0
Total	(\$7,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,373	\$46,932	\$23,210

PERF Net Pension Liability - Unaudited

LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of 2018	\$34,310
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	796
- Net Difference Between Projected and Actual Investment	(3,234)
- Change of Assumptions	335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,716
Pension Expense/Income	8,304
Contributions	(8,295)
Total Activity in FY 2019	12,622
Net Pension Liability as of 2019	\$46,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$51,408 Proportionate Share: 0.000099

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$31,932	\$32,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$866	\$0
Net Difference Between Projected and Actual	0	1,547
Change of Assumptions	7	3,557
Changes in Proportion and Differences Between	11,231	215
Total	\$12,104	\$5,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,581
Total	\$14,760

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,560

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$4,446
2021	2,572
2022	(113)
2023	(120)
2024	0
Thereafter	0
Total	\$6,785

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,549	\$32,720	\$16,181

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of 2018	\$31,932
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	450
- Net Difference Between Projected and Actual Investment	(2,493)
- Change of Assumptions	1,501
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,870)
Pension Expense/Income	14,760
Contributions	(5,560)
Total Activity in FY 2019	788
Net Pension Liability as of 2019	\$32,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1677000
 Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$55,406 Proportionate Share: 0.0000106

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$36,348	\$35,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$928	\$0
Net Difference Between Projected and Actual	0	1,656
Change of Assumptions	8	3,808
Changes in Proportion and Differences Between	40	495
Total	\$976	\$5,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(429)
Total	\$5,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,206

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,551)
2021	(2,703)
2022	(600)
2023	(129)
2024	0
Thereafter	0
Total	(\$4,983)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,265	\$35,034	\$17,326

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of 2018	\$36,348
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	(2,732)
- Change of Assumptions	1,949
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104
Pension Expense/Income	5,116
Contributions	(6,206)
Total Activity in FY 2019	(1,314)
Net Pension Liability as of 2019	\$35,034

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$29,643 Proportionate Share: 0.0000057

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,684	\$18,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$499	\$0
Net Difference Between Projected and Actual	0	890
Change of Assumptions	4	2,048
Changes in Proportion and Differences Between	562	1,039
Total	\$1,065	\$3,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,675)
Total	\$1,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,285

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,126)
2021	(1,598)
2022	(119)
2023	(69)
2024	0
Thereafter	0
Total	(\$2,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,255	\$18,839	\$9,317

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of 2018	\$18,684
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256
- Net Difference Between Projected and Actual Investment	(1,443)
- Change of Assumptions	911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,409
Pension Expense/Income	1,307
Contributions	(3,285)
Total Activity in FY 2019	155
Net Pension Liability as of 2019	\$18,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$101,980 Proportionate Share: 0.0000196

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$77,113	\$64,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,715	\$0
Net Difference Between Projected and Actual	0	3,062
Change of Assumptions	14	7,042
Changes in Proportion and Differences Between	49	10,487
Total	\$1,778	\$20,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,303)
Total	\$4,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,422

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,481)
2021	(8,514)
2022	(3,580)
2023	(238)
2024	0
Thereafter	0
Total	(\$18,813)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,036	\$64,779	\$32,036

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of 2018	\$77,113
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	712
- Net Difference Between Projected and Actual Investment	(5,346)
- Change of Assumptions	5,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,398)
Pension Expense/Income	4,950
Contributions	(11,422)
Total Activity in FY 2019	(12,334)
Net Pension Liability as of 2019	\$64,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1680000
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$30,230 Proportionate Share: 0.0000058

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,043	\$19,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$508	\$0
Net Difference Between Projected and Actual	0	906
Change of Assumptions	4	2,084
Changes in Proportion and Differences Between	28	678
Total	\$540	\$3,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(475)
Total	\$2,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,386

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,040)
2021	(1,649)
2022	(369)
2023	(70)
2024	0
Thereafter	0
Total	(\$3,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,786	\$19,169	\$9,480

PERF Net Pension Liability - Unaudited
SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of 2018	\$20,043
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	247
- Net Difference Between Projected and Actual Investment	(1,500)
- Change of Assumptions	1,090
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116
Pension Expense/Income	2,559
Contributions	(3,386)
Total Activity in FY 2019	(874)
Net Pension Liability as of 2019	\$19,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1681000
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$151,159 Proportionate Share: 0.0000290

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$97,835	\$95,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,538	\$0
Net Difference Between Projected and Actual	0	4,530
Change of Assumptions	21	10,419
Changes in Proportion and Differences Between	1,599	92
Total	\$4,158	\$15,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(145)
Total	\$15,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,930

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,051)
2021	(6,229)
2022	(1,252)
2023	(351)
2024	0
Thereafter	0
Total	(\$10,883)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,931	\$95,847	\$47,400

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of 2018	\$97,835
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,266
- Net Difference Between Projected and Actual Investment	(7,427)
- Change of Assumptions	5,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,000
Pension Expense/Income	15,025
Contributions	(16,930)
Total Activity in FY 2019	(1,988)
Net Pension Liability as of 2019	\$95,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1682000
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$18,900 Proportionate Share: 0.0000036

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,890	\$11,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$315	\$0
Net Difference Between Projected and Actual	0	562
Change of Assumptions	3	1,293
Changes in Proportion and Differences Between	919	0
Total	\$1,237	\$1,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	841
Total	\$2,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,117

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10)
2021	(478)
2022	(87)
2023	(43)
2024	0
Thereafter	0
Total	(\$618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,109	\$11,898	\$5,884

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of 2018	\$11,890
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161
- Net Difference Between Projected and Actual Investment	(914)
- Change of Assumptions	591
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(437)
Pension Expense/Income	2,724
Contributions	(2,117)
Total Activity in FY 2019	8
Net Pension Liability as of 2019	\$11,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$799,383 Proportionate Share: 0.0001534

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$482,041	\$506,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,425	\$0
Net Difference Between Projected and Actual	0	23,964
Change of Assumptions	113	55,114
Changes in Proportion and Differences Between	33,552	6,021
Total	\$47,090	\$85,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,374
Total	\$97,616

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,531

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,348)
2021	(27,989)
2022	2,188
2023	(1,860)
2024	0
Thereafter	0
Total	(\$38,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$814,244	\$506,997	\$250,729

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of 2018	\$482,041
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,154
- Net Difference Between Projected and Actual Investment	(38,240)
- Change of Assumptions	21,249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,708
Pension Expense/Income	97,616
Contributions	(89,531)
Total Activity in FY 2019	24,956
Net Pension Liability as of 2019	\$506,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$687,819 Proportionate Share: 0.0001320

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$439,917	\$436,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,552	\$0
Net Difference Between Projected and Actual	0	20,621
Change of Assumptions	97	47,426
Changes in Proportion and Differences Between	12,425	1,074
Total	\$24,074	\$69,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,506)
Total	\$65,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,036

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,590)
2021	(26,494)
2022	(4,362)
2023	(1,601)
2024	0
Thereafter	0
Total	(\$45,047)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$700,653	\$436,268	\$215,752

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of 2018	\$439,917
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,829
- Net Difference Between Projected and Actual Investment	(33,650)
- Change of Assumptions	22,258
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,408
Pension Expense/Income	65,542
Contributions	(77,036)
Total Activity in FY 2019	(3,649)
Net Pension Liability as of 2019	\$436,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$237,725 Proportionate Share: 0.0000456

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$173,929	\$150,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,991	\$0
Net Difference Between Projected and Actual	0	7,124
Change of Assumptions	34	16,383
Changes in Proportion and Differences Between	529	21,740
Total	\$4,554	\$45,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,609)
Total	\$18,244

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,625

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,975)
2021	(19,203)
2022	(6,963)
2023	(552)
2024	0
Thereafter	0
Total	(\$40,693)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$242,044	\$150,711	\$74,532

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of 2018	\$173,929
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,728
- Net Difference Between Projected and Actual Investment	(12,275)
- Change of Assumptions	11,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,454)
Pension Expense/Income	18,244
Contributions	(26,625)
Total Activity in FY 2019	(23,218)
Net Pension Liability as of 2019	\$150,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$584,345 Proportionate Share: 0.0001122

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$368,919	\$370,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,819	\$0
Net Difference Between Projected and Actual	0	17,528
Change of Assumptions	83	40,312
Changes in Proportion and Differences Between	10,594	1,885
Total	\$20,496	\$59,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,339
Total	\$63,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,447

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,400)
2021	(23,998)
2022	(2,470)
2023	(1,361)
2024	0
Thereafter	0
Total	(\$39,229)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$595,555	\$370,828	\$183,389

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of 2018	\$368,919
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,019
- Net Difference Between Projected and Actual Investment	(28,454)
- Change of Assumptions	18,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,634
Pension Expense/Income	63,030
Contributions	(65,447)
Total Activity in FY 2019	1,909
Net Pension Liability as of 2019	\$370,828

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1687000
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$331,891 Proportionate Share: 0.0000637

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$184,460	\$210,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,575	\$0
Net Difference Between Projected and Actual	0	9,951
Change of Assumptions	47	22,886
Changes in Proportion and Differences Between	56,877	0
Total	\$62,499	\$32,837

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,917
Total	\$61,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,172

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$17,104
2021	8,517
2022	4,813
2023	(772)
2024	0
Thereafter	0
Total	\$29,662

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$338,118	\$210,533	\$104,116

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of 2018	\$184,460
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,176
- Net Difference Between Projected and Actual Investment	(15,414)
- Change of Assumptions	6,340
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,905
Pension Expense/Income	61,238
Contributions	(37,172)
Total Activity in FY 2019	26,073
Net Pension Liability as of 2019	\$210,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,615,061 Proportionate Share: 0.0003100

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,003,827	\$1,024,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,130	\$0
Net Difference Between Projected and Actual	0	48,429
Change of Assumptions	228	111,378
Changes in Proportion and Differences Between	44,380	17,492
Total	\$71,738	\$177,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,089
Total	\$195,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,887

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,107)
2021	(67,730)
2022	(2,963)
2023	(3,761)
2024	0
Thereafter	0
Total	(\$105,561)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,645,473	\$1,024,570	\$506,689

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of 2018	\$1,003,827
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,071
- Net Difference Between Projected and Actual Investment	(78,158)
- Change of Assumptions	47,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,834
Pension Expense/Income	195,247
Contributions	(180,887)
Total Activity in FY 2019	20,743
Net Pension Liability as of 2019	\$1,024,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$1,484,368 Proportionate Share: 0.0002849

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$847,563	\$941,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,934	\$0
Net Difference Between Projected and Actual	0	44,508
Change of Assumptions	210	102,360
Changes in Proportion and Differences Between	176,586	14
Total	\$201,730	\$146,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	94,456
Total	\$243,484

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,250

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$39,272
2021	3,113
2022	15,917
2023	(3,454)
2024	0
Thereafter	0
Total	\$54,848

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,512,242	\$941,613	\$465,664

PERF Net Pension Liability - Unaudited
WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of 2018	\$847,563
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,908
- Net Difference Between Projected and Actual Investment	(69,609)
- Change of Assumptions	31,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,598
Pension Expense/Income	243,484
Contributions	(166,250)
Total Activity in FY 2019	94,050
Net Pension Liability as of 2019	\$941,613

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$85,079 Proportionate Share: 0.0000163

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$51,975	\$53,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,427	\$0
Net Difference Between Projected and Actual	0	2,546
Change of Assumptions	12	5,856
Changes in Proportion and Differences Between	2,830	421
Total	\$4,269	\$8,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,060
Total	\$9,586

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,946

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,219)
2021	(3,056)
2022	(83)
2023	(196)
2024	0
Thereafter	0
Total	(\$4,554)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,520	\$53,873	\$26,642

PERF Net Pension Liability - Unaudited

STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of 2018	\$51,975
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	751
- Net Difference Between Projected and Actual Investment	(4,085)
- Change of Assumptions	2,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,215
Pension Expense/Income	9,586
Contributions	(8,946)
Total Activity in FY 2019	1,898
Net Pension Liability as of 2019	\$53,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$481,154 Proportionate Share: 0.0000924

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$316,944	\$305,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,087	\$0
Net Difference Between Projected and Actual	0	14,435
Change of Assumptions	68	33,198
Changes in Proportion and Differences Between	23,021	3,142
Total	\$31,176	\$50,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,621
Total	\$53,954

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,889

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,331)
2021	(11,849)
2022	(5,299)
2023	(1,120)
2024	0
Thereafter	0
Total	(\$19,599)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$490,457	\$305,388	\$151,026

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of 2018	\$316,944
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,964
- Net Difference Between Projected and Actual Investment	(23,822)
- Change of Assumptions	17,005
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,768)
Pension Expense/Income	53,954
Contributions	(53,889)
Total Activity in FY 2019	(11,556)
Net Pension Liability as of 2019	\$305,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1692000
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$89,350 Proportionate Share: 0.0000171

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$60,467	\$56,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,497	\$0
Net Difference Between Projected and Actual	0	2,671
Change of Assumptions	13	6,144
Changes in Proportion and Differences Between	379	2,683
Total	\$1,889	\$11,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,130)
Total	\$3,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,430

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,311)
2021	(4,762)
2022	(1,330)
2023	(206)
2024	0
Thereafter	0
Total	(\$9,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$90,766	\$56,517	\$27,950

PERF Net Pension Liability - Unaudited
LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of 2018	\$60,467
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	710
- Net Difference Between Projected and Actual Investment	(4,462)
- Change of Assumptions	3,434
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,983
Pension Expense/Income	3,815
Contributions	(10,430)
Total Activity in FY 2019	(3,950)
Net Pension Liability as of 2019	\$56,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$79,663 Proportionate Share: 0.0000153

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$64,544	\$50,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,339	\$0
Net Difference Between Projected and Actual	0	2,390
Change of Assumptions	11	5,497
Changes in Proportion and Differences Between	1,388	10,591
Total	\$2,738	\$18,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,272)
Total	\$3,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,922

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,058)
2021	(6,622)
2022	(3,875)
2023	(185)
2024	0
Thereafter	0
Total	(\$15,740)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$81,212	\$50,567	\$25,008

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of 2018	\$64,544
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	499
- Net Difference Between Projected and Actual Investment	(4,302)
- Change of Assumptions	4,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,706)
Pension Expense/Income	3,731
Contributions	(8,922)
Total Activity in FY 2019	(13,977)
Net Pension Liability as of 2019	\$50,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$132,027 Proportionate Share: 0.0000253

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$63,525	\$83,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,214	\$0
Net Difference Between Projected and Actual	0	3,952
Change of Assumptions	19	9,090
Changes in Proportion and Differences Between	21,863	48,484
Total	\$24,096	\$61,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,035
Total	\$28,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,787

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,585)
2021	(22,876)
2022	4,338
2023	(307)
2024	0
Thereafter	0
Total	(\$37,430)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$134,292	\$83,618	\$41,352

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of 2018	\$63,525
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,387
- Net Difference Between Projected and Actual Investment	(5,833)
- Change of Assumptions	978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,079
Pension Expense/Income	28,269
Contributions	(14,787)
Total Activity in FY 2019	20,093
Net Pension Liability as of 2019	\$83,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$406,243 Proportionate Share: 0.0000780

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$269,725	\$257,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,826	\$0
Net Difference Between Projected and Actual	0	12,185
Change of Assumptions	57	28,024
Changes in Proportion and Differences Between	7,227	5,883
Total	\$14,110	\$46,092

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,439)
Total	\$34,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,746

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,749)
2021	(16,885)
2022	(5,401)
2023	(947)
2024	0
Thereafter	0
Total	(\$31,982)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$414,022	\$257,795	\$127,490

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of 2018	\$269,725
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,317
- Net Difference Between Projected and Actual Investment	(20,173)
- Change of Assumptions	14,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(388)
Pension Expense/Income	34,362
Contributions	(43,746)
Total Activity in FY 2019	(11,930)
Net Pension Liability as of 2019	\$257,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$443,756 Proportionate Share: 0.0000852

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$268,367	\$281,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,456	\$0
Net Difference Between Projected and Actual	0	13,310
Change of Assumptions	63	30,611
Changes in Proportion and Differences Between	26,729	3
Total	\$34,248	\$43,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,522
Total	\$60,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,700

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$263
2021	(9,957)
2022	1,051
2023	(1,033)
2024	0
Thereafter	0
Total	(\$9,676)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$452,240	\$281,591	\$139,258

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of 2018	\$268,367
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,964
- Net Difference Between Projected and Actual Investment	(21,258)
- Change of Assumptions	11,903
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,226
Pension Expense/Income	60,089
Contributions	(49,700)
Total Activity in FY 2019	13,224
Net Pension Liability as of 2019	\$281,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1697000
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$15,400 Proportionate Share: 0.0000030

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,512	\$9,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$263	\$0
Net Difference Between Projected and Actual	0	469
Change of Assumptions	2	1,078
Changes in Proportion and Differences Between	1,325	365
Total	\$1,590	\$1,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	162
Total	\$1,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$39
2021	(286)
2022	(38)
2023	(37)
2024	0
Thereafter	0
Total	(\$322)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,924	\$9,915	\$4,903

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of 2018	\$9,512
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140
- Net Difference Between Projected and Actual Investment	(751)
- Change of Assumptions	428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	333
Pension Expense/Income	1,731
Contributions	(1,478)
Total Activity in FY 2019	403
Net Pension Liability as of 2019	\$9,915

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,230 Proportionate Share: 0.0000031

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,531	\$10,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271	\$0
Net Difference Between Projected and Actual	0	484
Change of Assumptions	2	1,114
Changes in Proportion and Differences Between	0	2,458
Total	\$273	\$4,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,798)
Total	(\$176)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,476)
2021	(1,713)
2022	(555)
2023	(39)
2024	0
Thereafter	0
Total	(\$3,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,455	\$10,246	\$5,067

PERF Net Pension Liability - Unaudited
PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of 2018	\$10,531
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134
- Net Difference Between Projected and Actual Investment	(796)
- Change of Assumptions	554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1)
Pension Expense/Income	(176)
Contributions	0
Total Activity in FY 2019	(285)
Net Pension Liability as of 2019	\$10,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1699000
 Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,600 Proportionate Share: 0.0000032

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,210	\$10,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280	\$0
Net Difference Between Projected and Actual	0	500
Change of Assumptions	2	1,150
Changes in Proportion and Differences Between	4	404
Total	\$286	\$2,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(999)
Total	\$675

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,859

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$619)
2021	(867)
2022	(242)
2023	(40)
2024	0
Thereafter	0
Total	(\$1,768)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,986	\$10,576	\$5,230

PERF Net Pension Liability - Unaudited
SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of 2018	\$11,210
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134
- Net Difference Between Projected and Actual Investment	(832)
- Change of Assumptions	625
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	623
Pension Expense/Income	675
Contributions	(1,859)
Total Activity in FY 2019	(634)
Net Pension Liability as of 2019	\$10,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1700000
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$453,802 Proportionate Share: 0.0000871

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$299,959	\$287,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,623	\$0
Net Difference Between Projected and Actual	0	13,607
Change of Assumptions	64	31,294
Changes in Proportion and Differences Between	2,664	3,374
Total	\$10,351	\$48,275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,036
Total	\$47,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,824

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,826)
2021	(20,757)
2022	(5,285)
2023	(1,056)
2024	0
Thereafter	0
Total	(\$37,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$462,325	\$287,871	\$142,363

PERF Net Pension Liability - Unaudited
NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of 2018	\$299,959
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,720
- Net Difference Between Projected and Actual Investment	(22,491)
- Change of Assumptions	16,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,308)
Pension Expense/Income	47,597
Contributions	(50,824)
Total Activity in FY 2019	(12,088)
Net Pension Liability as of 2019	\$287,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1701000
 Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$31,400 Proportionate Share: 0.000060

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$19,703	\$19,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$525	\$0
Net Difference Between Projected and Actual	0	937
Change of Assumptions	4	2,156
Changes in Proportion and Differences Between	588	606
Total	\$1,117	\$3,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,155)
Total	\$1,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,517

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$890)
2021	(1,499)
2022	(120)
2023	(73)
2024	0
Thereafter	0
Total	(\$2,582)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,848	\$19,830	\$9,807

PERF Net Pension Liability - Unaudited
CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of 2018	\$19,703
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	268
- Net Difference Between Projected and Actual Investment	(1,521)
- Change of Assumptions	965
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,948
Pension Expense/Income	1,984
Contributions	(3,517)
Total Activity in FY 2019	127
Net Pension Liability as of 2019	\$19,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1702000
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$21,040 Proportionate Share: 0.0000040

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,928	\$13,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$350	\$0
Net Difference Between Projected and Actual	0	625
Change of Assumptions	3	1,437
Changes in Proportion and Differences Between	36	627
Total	\$389	\$2,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,480)
Total	\$612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,356

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$846)
2021	(1,130)
2022	(276)
2023	(48)
2024	0
Thereafter	0
Total	(\$2,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,232	\$13,220	\$6,538

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of 2018	\$13,928
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169
- Net Difference Between Projected and Actual Investment	(1,037)
- Change of Assumptions	769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,135
Pension Expense/Income	612
Contributions	(2,356)
Total Activity in FY 2019	(708)
Net Pension Liability as of 2019	\$13,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1703000
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	44	25,482
Total	\$44	\$25,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,101)
Total	(\$14,101)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,213)
2021	(12,225)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$25,438)

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

PERF Net Pension Liability - Unaudited

TOWN OF LEWISVILLE - 1703000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	14,101
Pension Expense/Income	(14,101)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$102,734 Proportionate Share: 0.0000197

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$74,395	\$65,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,724	\$0
Net Difference Between Projected and Actual	0	3,078
Change of Assumptions	14	7,078
Changes in Proportion and Differences Between	131	15,387
Total	\$1,869	\$25,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,046)
Total	\$1,259

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,506

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,353)
2021	(11,260)
2022	(2,820)
2023	(241)
2024	0
Thereafter	0
Total	(\$23,674)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,567	\$65,110	\$32,199

PERF Net Pension Liability - Unaudited
REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of 2018	\$74,395
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	756
- Net Difference Between Projected and Actual Investment	(5,281)
- Change of Assumptions	4,704
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	783
Pension Expense/Income	1,259
Contributions	(11,506)
Total Activity in FY 2019	(9,285)
Net Pension Liability as of 2019	\$65,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1705000
 Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$495,019 Proportionate Share: 0.0000950

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$308,112	\$313,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,314	\$0
Net Difference Between Projected and Actual	0	14,841
Change of Assumptions	70	34,132
Changes in Proportion and Differences Between	14,338	2,637
Total	\$22,722	\$51,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,464
Total	\$74,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,442

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,125)
2021	(19,585)
2022	(1,027)
2023	(1,151)
2024	0
Thereafter	0
Total	(\$28,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$504,258	\$313,981	\$155,276

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of 2018	\$308,112
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,305
- Net Difference Between Projected and Actual Investment	(23,966)
- Change of Assumptions	14,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,861)
Pension Expense/Income	74,157
Contributions	(55,442)
Total Activity in FY 2019	5,869
Net Pension Liability as of 2019	\$313,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1706000
 Submission Unit Name: TOWN OF GREENS FORK

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF GREENS FORK - 1706000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1707000
 Submission Unit Name: TOWN OF MILTON

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	559	12,178
Total	\$559	\$12,178

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,247)
2021	(5,372)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$11,619)

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

PERF Net Pension Liability - Unaudited

TOWN OF MILTON - 1707000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	10,194
Pension Expense/Income	(10,194)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1708000
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF MOUNT SUMMIT - 1708000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$43,113 Proportionate Share: 0.0000083

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$28,195	\$27,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$726	\$0
Net Difference Between Projected and Actual	0	1,297
Change of Assumptions	6	2,982
Changes in Proportion and Differences Between	10	585
Total	\$742	\$4,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(528)
Total	\$3,814

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,823

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,361)
2021	(2,246)
2022	(413)
2023	(102)
2024	0
Thereafter	0
Total	(\$4,122)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,056	\$27,432	\$13,566

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of 2018	\$28,195
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	359
- Net Difference Between Projected and Actual Investment	(2,132)
- Change of Assumptions	1,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	535
Pension Expense/Income	3,814
Contributions	(4,823)
Total Activity in FY 2019	(763)
Net Pension Liability as of 2019	\$27,432

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$35,567 Proportionate Share: 0.000068

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$41,104	\$22,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$0
Net Difference Between Projected and Actual	0	1,062
Change of Assumptions	5	2,443
Changes in Proportion and Differences Between	4,377	43,649
Total	\$4,977	\$47,154

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	826
Total	\$4,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,187

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,161)
2021	(19,841)
2022	(4,092)
2023	(83)
2024	0
Thereafter	0
Total	(\$42,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,094	\$22,474	\$11,114

PERF Net Pension Liability - Unaudited
OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of 2018	\$41,104
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	(2,279)
- Change of Assumptions	4,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,671)
Pension Expense/Income	4,383
Contributions	(7,187)
Total Activity in FY 2019	(18,630)
Net Pension Liability as of 2019	\$22,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1711000
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$179,182 Proportionate Share: 0.0000344

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$116,858	\$113,694

	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	0	5,374
Change of Assumptions	25	12,359
Changes in Proportion and Differences Between	111	1,158
Total	\$3,147	\$18,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,394)
Total	\$15,600

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,068

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,027)
2021	(8,611)
2022	(1,689)
2023	(417)
2024	0
Thereafter	0
Total	(\$15,744)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$182,594	\$113,694	\$56,226

PERF Net Pension Liability - Unaudited
CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of 2018	\$116,858
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,491
- Net Difference Between Projected and Actual Investment	(8,835)
- Change of Assumptions	6,151
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,497
Pension Expense/Income	15,600
Contributions	(20,068)
Total Activity in FY 2019	(3,164)
Net Pension Liability as of 2019	\$113,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$45,540 Proportionate Share: 0.0000087

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$41,784	\$28,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$761	\$0
Net Difference Between Projected and Actual	0	1,359
Change of Assumptions	6	3,126
Changes in Proportion and Differences Between	32	13,832
Total	\$799	\$18,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,024)
Total	(\$473)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,827

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,389)
2021	(7,278)
2022	(3,744)
2023	(107)
2024	0
Thereafter	0
Total	(\$17,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,179	\$28,754	\$14,220

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of 2018	\$41,784
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218
- Net Difference Between Projected and Actual Investment	(2,596)
- Change of Assumptions	3,489
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,841)
Pension Expense/Income	(473)
Contributions	(3,827)
Total Activity in FY 2019	(13,030)
Net Pension Liability as of 2019	\$28,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1713000
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$93,575 Proportionate Share: 0.0000180

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$62,166	\$59,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,575	\$0
Net Difference Between Projected and Actual	0	2,812
Change of Assumptions	13	6,467
Changes in Proportion and Differences Between	19,596	2,197
Total	\$21,184	\$11,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,763)
Total	\$5,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,481

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,216
2021	4,853
2022	(1,142)
2023	(219)
2024	0
Thereafter	0
Total	\$9,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,544	\$59,491	\$29,421

PERF Net Pension Liability - Unaudited
MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of 2018	\$62,166
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	766
- Net Difference Between Projected and Actual Investment	(4,653)
- Change of Assumptions	3,380
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,660
Pension Expense/Income	5,653
Contributions	(10,481)
Total Activity in FY 2019	(2,675)
Net Pension Liability as of 2019	\$59,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1714000
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$304,874 Proportionate Share: 0.0000585

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$201,445	\$193,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,120	\$0
Net Difference Between Projected and Actual	0	9,139
Change of Assumptions	43	21,018
Changes in Proportion and Differences Between	197	13,619
Total	\$5,360	\$43,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,064)
Total	\$21,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,146

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,163)
2021	(20,000)
2022	(3,542)
2023	(711)
2024	0
Thereafter	0
Total	(\$38,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$310,517	\$193,346	\$95,617

PERF Net Pension Liability - Unaudited
PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of 2018	\$201,445
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,499
- Net Difference Between Projected and Actual Investment	(15,105)
- Change of Assumptions	10,890
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,226
Pension Expense/Income	21,537
Contributions	(34,146)
Total Activity in FY 2019	(8,099)
Net Pension Liability as of 2019	\$193,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1715000
 Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$21,750 Proportionate Share: 0.0000042

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,569	\$13,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368	\$0
Net Difference Between Projected and Actual	0	656
Change of Assumptions	3	1,509
Changes in Proportion and Differences Between	1,414	201
Total	\$1,785	\$2,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	280
Total	\$2,477

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,436

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$145)
2021	(597)
2022	211
2023	(50)
2024	0
Thereafter	0
Total	(\$581)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,293	\$13,881	\$6,865

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of 2018	\$12,569
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205
- Net Difference Between Projected and Actual Investment	(1,028)
- Change of Assumptions	482
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,612
Pension Expense/Income	2,477
Contributions	(2,436)
Total Activity in FY 2019	1,312
Net Pension Liability as of 2019	\$13,881

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1716000
 Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$325,005 Proportionate Share: 0.0000624

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$127,049	\$206,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,461	\$0
Net Difference Between Projected and Actual	0	9,748
Change of Assumptions	46	22,419
Changes in Proportion and Differences Between	70,238	8,376
Total	\$75,745	\$40,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,252
Total	\$51,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,913

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$12,548
2021	5,921
2022	17,489
2023	(756)
2024	0
Thereafter	0
Total	\$35,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$331,218	\$206,236	\$101,992

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of 2018	\$127,049
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,808
- Net Difference Between Projected and Actual Investment	(13,511)
- Change of Assumptions	(2,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,186
Pension Expense/Income	51,893
Contributions	(33,913)
Total Activity in FY 2019	79,187
Net Pension Liability as of 2019	\$206,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$12,833 Proportionate Share: 0.000025

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,172	\$8,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219	\$0
Net Difference Between Projected and Actual	0	391
Change of Assumptions	2	898
Changes in Proportion and Differences Between	15	761
Total	\$236	\$2,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(283)
Total	\$1,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,437

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$605)
2021	(882)
2022	(296)
2023	(31)
2024	0
Thereafter	0
Total	(\$1,814)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,270	\$8,263	\$4,086

PERF Net Pension Liability - Unaudited
BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of 2018	\$9,172
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100
- Net Difference Between Projected and Actual Investment	(663)
- Change of Assumptions	555
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(489)
Pension Expense/Income	1,025
Contributions	(1,437)
Total Activity in FY 2019	(909)
Net Pension Liability as of 2019	\$8,263

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1718000
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$32,998 Proportionate Share: 0.0000063

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$21,062	\$20,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551	\$0
Net Difference Between Projected and Actual	0	984
Change of Assumptions	5	2,263
Changes in Proportion and Differences Between	500	24
Total	\$1,056	\$3,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26)
Total	\$3,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,696

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$620)
2021	(1,302)
2022	(218)
2023	(75)
2024	0
Thereafter	0
Total	(\$2,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,440	\$20,822	\$10,297

PERF Net Pension Liability - Unaudited
BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of 2018	\$21,062
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277
- Net Difference Between Projected and Actual Investment	(1,608)
- Change of Assumptions	1,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	444
Pension Expense/Income	3,269
Contributions	(3,696)
Total Activity in FY 2019	(240)
Net Pension Liability as of 2019	\$20,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$33,450 Proportionate Share: 0.0000064

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,420	\$21,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$560	\$0
Net Difference Between Projected and Actual	0	1,000
Change of Assumptions	5	2,299
Changes in Proportion and Differences Between	24	792
Total	\$589	\$4,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(651)
Total	\$2,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,746

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,135)
2021	(1,808)
2022	(480)
2023	(79)
2024	0
Thereafter	0
Total	(\$3,502)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,971	\$21,152	\$10,461

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000

Net Pension Liability as of 2018	\$22,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269
- Net Difference Between Projected and Actual Investment	(1,664)
- Change of Assumptions	1,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77)
Pension Expense/Income	2,697
Contributions	(3,746)
Total Activity in FY 2019	(1,268)
Net Pension Liability as of 2019	\$21,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$44,233 Proportionate Share: 0.0000085

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$40,765	\$28,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744	\$0
Net Difference Between Projected and Actual	0	1,328
Change of Assumptions	6	3,054
Changes in Proportion and Differences Between	15,997	10,155
Total	\$16,747	\$14,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,564
Total	\$6,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,954

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,443
2021	2,243
2022	(3,373)
2023	(103)
2024	0
Thereafter	0
Total	\$2,210

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,118	\$28,093	\$13,893

PERF Net Pension Liability - Unaudited

HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of 2018	\$40,765
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	214
- Net Difference Between Projected and Actual Investment	(2,535)
- Change of Assumptions	3,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,807)
Pension Expense/Income	6,010
Contributions	(4,954)
Total Activity in FY 2019	(12,672)
Net Pension Liability as of 2019	\$28,093

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$13,000 Proportionate Share: 0.0000025

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,493	\$8,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219	\$0
Net Difference Between Projected and Actual	0	391
Change of Assumptions	2	898
Changes in Proportion and Differences Between	21	200
Total	\$242	\$1,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(210)
Total	\$1,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,456

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$415)
2021	(679)
2022	(122)
2023	(31)
2024	0
Thereafter	0
Total	(\$1,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,270	\$8,263	\$4,086

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of 2018	\$8,493
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109
- Net Difference Between Projected and Actual Investment	(643)
- Change of Assumptions	448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	214
Pension Expense/Income	1,098
Contributions	(1,456)
Total Activity in FY 2019	(230)
Net Pension Liability as of 2019	\$8,263

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$26,919 Proportionate Share: 0.0000052

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$15,287	\$17,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455	\$0
Net Difference Between Projected and Actual	0	812
Change of Assumptions	4	1,868
Changes in Proportion and Differences Between	6,900	3,757
Total	\$7,359	\$6,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,958)
Total	(\$10,238)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,764

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$61)
2021	991
2022	54
2023	(62)
2024	0
Thereafter	0
Total	\$922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,601	\$17,186	\$8,499

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of 2018	\$15,287
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256
- Net Difference Between Projected and Actual Investment	(1,265)
- Change of Assumptions	554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,356
Pension Expense/Income	(10,238)
Contributions	(1,764)
Total Activity in FY 2019	1,899
Net Pension Liability as of 2019	\$17,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$117,710 Proportionate Share: 0.0000226

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$74,735	\$74,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,978	\$0
Net Difference Between Projected and Actual	0	3,531
Change of Assumptions	17	8,120
Changes in Proportion and Differences Between	2,968	1
Total	\$4,963	\$11,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,425
Total	\$13,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,183

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,586)
2021	(4,227)
2022	(601)
2023	(275)
2024	0
Thereafter	0
Total	(\$6,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$119,960	\$74,694	\$36,939

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of 2018	\$74,735
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,006
- Net Difference Between Projected and Actual Investment	(5,744)
- Change of Assumptions	3,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	914
Pension Expense/Income	13,247
Contributions	(13,183)
Total Activity in FY 2019	(41)
Net Pension Liability as of 2019	\$74,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1725000
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1726000
 Submission Unit Name: INDPLS AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDPLS AIRPORT AUTHORITY - 1726000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: \$18,620 Proportionate Share: 0.0000036

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,890	\$11,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$315	\$0
Net Difference Between Projected and Actual	0	562
Change of Assumptions	3	1,293
Changes in Proportion and Differences Between	295	3
Total	\$613	\$1,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	234
Total	\$2,117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,085

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$347)
2021	(760)
2022	(95)
2023	(43)
2024	0
Thereafter	0
Total	(\$1,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,109	\$11,898	\$5,884

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP - MARSHALL COUNTY - 1727000

Net Pension Liability as of 2018	\$11,890
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161
- Net Difference Between Projected and Actual Investment	(914)
- Change of Assumptions	591
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138
Pension Expense/Income	2,117
Contributions	(2,085)
Total Activity in FY 2019	8
Net Pension Liability as of 2019	\$11,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1728000
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	30,204	79
Total	\$30,204	\$79

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,284
Total	\$9,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,765

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10,482
2021	10,561
2022	9,082
2023	0
2024	0
Thereafter	0
Total	\$30,125

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

PERF Net Pension Liability - Unaudited
CLINTON TOWNSHIP-VERMILLION COUNTY - 1728000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	31,481
Pension Expense/Income	9,284
Contributions	(40,765)
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1729000
 Submission Unit Name: TOWN OF DUGGER

Wages: \$36,240 Proportionate Share: 0.0000070

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,722	\$23,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$613	\$0
Net Difference Between Projected and Actual	0	1,094
Change of Assumptions	5	2,515
Changes in Proportion and Differences Between	2,584	4,805
Total	\$3,202	\$8,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,179)
Total	(\$16,517)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,916

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,384)
2021	(2,123)
2022	380
2023	(85)
2024	0
Thereafter	0
Total	(\$5,212)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,156	\$23,135	\$11,441

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of 2018	\$20,722
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343
- Net Difference Between Projected and Actual Investment	(1,708)
- Change of Assumptions	768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,443
Pension Expense/Income	(16,517)
Contributions	(3,916)
Total Activity in FY 2019	2,413
Net Pension Liability as of 2019	\$23,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$755,001 Proportionate Share: 0.0001449

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$456,903	\$478,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,681	\$0
Net Difference Between Projected and Actual	0	22,637
Change of Assumptions	107	52,060
Changes in Proportion and Differences Between	54,296	2,259
Total	\$67,084	\$76,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,483
Total	\$120,279

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,190

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$5,087
2021	(14,130)
2022	927
2023	(1,756)
2024	0
Thereafter	0
Total	(\$9,872)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$769,126	\$478,904	\$236,836

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of 2018	\$456,903
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,737
- Net Difference Between Projected and Actual Investment	(36,169)
- Change of Assumptions	20,320
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,976)
Pension Expense/Income	120,279
Contributions	(81,190)
Total Activity in FY 2019	22,001
Net Pension Liability as of 2019	\$478,904

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$74,387 Proportionate Share: 0.0000143

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$47,898	\$47,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,251	\$0
Net Difference Between Projected and Actual	0	2,234
Change of Assumptions	11	5,138
Changes in Proportion and Differences Between	589	2,748
Total	\$1,851	\$10,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,918)
Total	(\$438)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,331

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,358)
2021	(4,201)
2022	(536)
2023	(174)
2024	0
Thereafter	0
Total	(\$8,269)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,904	\$47,262	\$23,373

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of 2018	\$47,898
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	628
- Net Difference Between Projected and Actual Investment	(3,653)
- Change of Assumptions	2,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,708
Pension Expense/Income	(438)
Contributions	(8,331)
Total Activity in FY 2019	(636)
Net Pension Liability as of 2019	\$47,262

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$749,984 Proportionate Share: 0.0001439

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$493,930	\$475,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,594	\$0
Net Difference Between Projected and Actual	0	22,480
Change of Assumptions	106	51,701
Changes in Proportion and Differences Between	1,917	4,219
Total	\$14,617	\$78,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,272
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	305
Total	\$75,577

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,996

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,763)
2021	(34,958)
2022	(8,317)
2023	(1,745)
2024	0
Thereafter	0
Total	(\$63,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$763,818	\$475,599	\$235,202

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of 2018	\$493,930
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,168
- Net Difference Between Projected and Actual Investment	(37,108)
- Change of Assumptions	26,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,507)
Pension Expense/Income	75,577
Contributions	(83,996)
Total Activity in FY 2019	(18,331)
Net Pension Liability as of 2019	\$475,599

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1734000

Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$225,088 Proportionate Share: 0.0000432

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$145,394	\$142,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,781	\$0
Net Difference Between Projected and Actual	0	6,749
Change of Assumptions	32	15,521
Changes in Proportion and Differences Between	6,537	3
Total	\$10,350	\$22,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,330
Total	\$29,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,210

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,115)
2021	(7,502)
2022	(1,782)
2023	(524)
2024	0
Thereafter	0
Total	(\$11,923)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$229,305	\$142,779	\$70,610

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of 2018	\$145,394
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,890
- Net Difference Between Projected and Actual Investment	(11,055)
- Change of Assumptions	7,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,677)
Pension Expense/Income	29,927
Contributions	(25,210)
Total Activity in FY 2019	(2,615)
Net Pension Liability as of 2019	\$142,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$284,143 Proportionate Share: 0.0000545

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$178,685	\$180,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,770	\$0
Net Difference Between Projected and Actual	0	8,514
Change of Assumptions	40	19,581
Changes in Proportion and Differences Between	15,573	4
Total	\$20,383	\$28,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,493
Total	\$34,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,824

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$274
2021	(6,264)
2022	(1,065)
2023	(661)
2024	0
Thereafter	0
Total	(\$7,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$289,285	\$180,126	\$89,079

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of 2018	\$178,685
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,445
- Net Difference Between Projected and Actual Investment	(13,806)
- Change of Assumptions	8,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,902
Pension Expense/Income	34,001
Contributions	(31,824)
Total Activity in FY 2019	1,441
Net Pension Liability as of 2019	\$180,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1736000
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$43,818 Proportionate Share: 0.000084

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$27,856	\$27,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$735	\$0
Net Difference Between Projected and Actual	0	1,312
Change of Assumptions	6	3,018
Changes in Proportion and Differences Between	586	2,471
Total	\$1,327	\$6,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,065)
Total	\$1,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,908

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,243)
2021	(2,887)
2022	(242)
2023	(102)
2024	0
Thereafter	0
Total	(\$5,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,587	\$27,763	\$13,730

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of 2018	\$27,856
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	373
- Net Difference Between Projected and Actual Investment	(2,137)
- Change of Assumptions	1,395
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,855
Pension Expense/Income	1,329
Contributions	(4,908)
Total Activity in FY 2019	(93)
Net Pension Liability as of 2019	\$27,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1737000
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(340)
Total	(\$340)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - JOHNSON COUNTY - 1737000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	340
Pension Expense/Income	(340)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$844,360 Proportionate Share: 0.0001621

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$532,657	\$535,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,186	\$0
Net Difference Between Projected and Actual	0	25,324
Change of Assumptions	119	58,240
Changes in Proportion and Differences Between	50,333	97
Total	\$64,638	\$83,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,603
Total	\$108,396

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,569

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$2,841
2021	(16,415)
2022	(3,481)
2023	(1,968)
2024	0
Thereafter	0
Total	(\$19,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$860,423	\$535,751	\$264,949

PERF Net Pension Liability - Unaudited
CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of 2018	\$532,657
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,256
- Net Difference Between Projected and Actual Investment	(41,099)
- Change of Assumptions	26,135
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,025)
Pension Expense/Income	108,396
Contributions	(94,569)
Total Activity in FY 2019	3,094
Net Pension Liability as of 2019	\$535,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$306,843 Proportionate Share: 0.0000589

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$179,024	\$194,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,155	\$0
Net Difference Between Projected and Actual	0	9,201
Change of Assumptions	43	21,162
Changes in Proportion and Differences Between	17,584	7,864
Total	\$22,782	\$38,227

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,810
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,025)
Total	\$29,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,367

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,651)
2021	(11,425)
2022	2,345
2023	(714)
2024	0
Thereafter	0
Total	(\$15,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$312,640	\$194,668	\$96,271

PERF Net Pension Liability - Unaudited
TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of 2018	\$179,024
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,826
- Net Difference Between Projected and Actual Investment	(14,503)
- Change of Assumptions	7,199
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,704
Pension Expense/Income	29,785
Contributions	(34,367)
Total Activity in FY 2019	15,644
Net Pension Liability as of 2019	\$194,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1740000
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(15,843)
Total	(\$15,843)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
COMMUNITY MONTESSORI SCHOOL - 1740000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	15,843
Pension Expense/Income	(15,843)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1741000
 Submission Unit Name: FLANNER HOUSE ELEMENTARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FLANNER HOUSE ELEMENTARY - 1741000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$249,061 Proportionate Share: 0.0000478

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$201,105	\$157,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,183	\$0
Net Difference Between Projected and Actual	0	7,467
Change of Assumptions	35	17,174
Changes in Proportion and Differences Between	59,683	32,011
Total	\$63,901	\$56,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,375
Total	\$56,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,894

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$14,254
2021	5,545
2022	(11,970)
2023	(580)
2024	0
Thereafter	0
Total	\$7,249

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$253,721	\$157,982	\$78,128

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of 2018	\$201,105
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,567
- Net Difference Between Projected and Actual Investment	(13,423)
- Change of Assumptions	14,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,424)
Pension Expense/Income	56,379
Contributions	(27,894)
Total Activity in FY 2019	(43,123)
Net Pension Liability as of 2019	\$157,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$399,008 Proportionate Share: 0.0000766

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$371,297	\$253,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,704	\$0
Net Difference Between Projected and Actual	0	11,967
Change of Assumptions	56	27,521
Changes in Proportion and Differences Between	1,687	161,166
Total	\$8,447	\$200,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,069
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,672)
Total	(\$9,603)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,689

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$76,241)
2021	(83,668)
2022	(31,368)
2023	(930)
2024	0
Thereafter	0
Total	(\$192,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$406,591	\$253,168	\$125,201

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of 2018	\$371,297
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,873
- Net Difference Between Projected and Actual Investment	(22,963)
- Change of Assumptions	31,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,014)
Pension Expense/Income	(9,603)
Contributions	(44,689)
Total Activity in FY 2019	(118,129)
Net Pension Liability as of 2019	\$253,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1744000
 Submission Unit Name: THE NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	333	6,180
Total	\$333	\$6,180

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,408)
2021	(2,439)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$5,847)

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

PERF Net Pension Liability - Unaudited

THE NEW COMMUNITY SCHOOL - 1744000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,244
Pension Expense/Income	(13,244)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$139,487 Proportionate Share: 0.0000268

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$95,457	\$88,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,345	\$0
Net Difference Between Projected and Actual	0	4,187
Change of Assumptions	20	9,629
Changes in Proportion and Differences Between	10,244	3,650
Total	\$12,609	\$17,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,909
Total	\$21,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,622

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$806
2021	(2,921)
2022	(2,417)
2023	(325)
2024	0
Thereafter	0
Total	(\$4,857)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$142,254	\$88,576	\$43,804

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of 2018	\$95,457
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,104
- Net Difference Between Projected and Actual Investment	(7,014)
- Change of Assumptions	5,491
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,768)
Pension Expense/Income	21,928
Contributions	(15,622)
Total Activity in FY 2019	(6,881)
Net Pension Liability as of 2019	\$88,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1746000
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 1746000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$84,685 Proportionate Share: 0.0000163

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$89,003	\$53,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,427	\$0
Net Difference Between Projected and Actual	0	2,546
Change of Assumptions	12	5,856
Changes in Proportion and Differences Between	145	37,075
Total	\$1,584	\$45,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,200)
Total	(\$13,674)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,175

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,856)
2021	(17,384)
2022	(9,457)
2023	(196)
2024	0
Thereafter	0
Total	(\$43,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,520	\$53,873	\$26,642

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of 2018	\$89,003
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269
- Net Difference Between Projected and Actual Investment	(5,182)
- Change of Assumptions	8,235
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,603)
Pension Expense/Income	(13,674)
Contributions	(8,175)
Total Activity in FY 2019	(35,130)
Net Pension Liability as of 2019	\$53,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$106,254 Proportionate Share: 0.0000204

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$77,792	\$67,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,785	\$0
Net Difference Between Projected and Actual	0	3,187
Change of Assumptions	15	7,329
Changes in Proportion and Differences Between	9,878	11,108
Total	\$11,678	\$21,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	292
Total	\$10,963

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,900

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,066)
2021	(4,520)
2022	(3,112)
2023	(248)
2024	0
Thereafter	0
Total	(\$9,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$108,283	\$67,423	\$33,343

PERF Net Pension Liability - Unaudited
ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of 2018	\$77,792
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	773
- Net Difference Between Projected and Actual Investment	(5,491)
- Change of Assumptions	4,992
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,706)
Pension Expense/Income	10,963
Contributions	(11,900)
Total Activity in FY 2019	(10,369)
Net Pension Liability as of 2019	\$67,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1749000

Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$53,560 Proportionate Share: 0.0000103

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$27,516	\$34,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$901	\$0
Net Difference Between Projected and Actual	0	1,609
Change of Assumptions	8	3,701
Changes in Proportion and Differences Between	6,193	956
Total	\$7,102	\$6,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,400
Total	\$6,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,493

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$410
2021	(685)
2022	1,237
2023	(126)
2024	0
Thereafter	0
Total	\$836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,672	\$34,042	\$16,835

PERF Net Pension Liability - Unaudited
CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of 2018	\$27,516
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	543
- Net Difference Between Projected and Actual Investment	(2,424)
- Change of Assumptions	659
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,453
Pension Expense/Income	6,788
Contributions	(5,493)
Total Activity in FY 2019	6,526
Net Pension Liability as of 2019	\$34,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$125,835 Proportionate Share: 0.0000242

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$82,888	\$79,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,118	\$0
Net Difference Between Projected and Actual	0	3,781
Change of Assumptions	18	8,695
Changes in Proportion and Differences Between	11,651	6,005
Total	\$13,787	\$18,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	147
Total	\$12,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,870

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$414
2021	(2,289)
2022	(2,526)
2023	(293)
2024	0
Thereafter	0
Total	(\$4,694)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$128,453	\$79,983	\$39,554

PERF Net Pension Liability - Unaudited
LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of 2018	\$82,888
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,040
- Net Difference Between Projected and Actual Investment	(6,236)
- Change of Assumptions	4,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,080)
Pension Expense/Income	12,806
Contributions	(8,870)
Total Activity in FY 2019	(2,905)
Net Pension Liability as of 2019	\$79,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$55,825 Proportionate Share: 0.0000107

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$35,669	\$35,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$936	\$0
Net Difference Between Projected and Actual	0	1,672
Change of Assumptions	8	3,844
Changes in Proportion and Differences Between	981	0
Total	\$1,925	\$5,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	489
Total	\$6,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,252

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$945)
2021	(2,162)
2022	(353)
2023	(131)
2024	0
Thereafter	0
Total	(\$3,591)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,795	\$35,364	\$17,489

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of 2018	\$35,669
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	472
- Net Difference Between Projected and Actual Investment	(2,728)
- Change of Assumptions	1,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	311
Pension Expense/Income	6,086
Contributions	(6,252)
Total Activity in FY 2019	(305)
Net Pension Liability as of 2019	\$35,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$367,958 Proportionate Share: 0.0000706

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$239,831	\$233,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,179	\$0
Net Difference Between Projected and Actual	0	11,029
Change of Assumptions	52	25,366
Changes in Proportion and Differences Between	243	12,292
Total	\$6,474	\$48,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,778)
Total	\$26,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,210

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,450)
2021	(22,448)
2022	(3,459)
2023	(856)
2024	0
Thereafter	0
Total	(\$42,213)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$374,743	\$233,337	\$115,394

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of 2018	\$239,831
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,058
- Net Difference Between Projected and Actual Investment	(18,132)
- Change of Assumptions	12,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,015
Pension Expense/Income	26,152
Contributions	(41,210)
Total Activity in FY 2019	(6,494)
Net Pension Liability as of 2019	\$233,337

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1754000
 Submission Unit Name: PAOLI PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PAOLI PUBLIC LIBRARY - 1754000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1755000
 Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(403)
Total	(\$403)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	403
Pension Expense/Income	(403)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1756000
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$84,707 Proportionate Share: 0.0000163

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$59,788	\$53,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,427	\$0
Net Difference Between Projected and Actual	0	2,546
Change of Assumptions	12	5,856
Changes in Proportion and Differences Between	2,337	7,609
Total	\$3,776	\$16,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12
Total	\$8,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,487

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,075)
2021	(6,061)
2022	(1,903)
2023	(196)
2024	0
Thereafter	0
Total	(\$12,235)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,520	\$53,873	\$26,642

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of 2018	\$59,788
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	649
- Net Difference Between Projected and Actual Investment	(4,317)
- Change of Assumptions	3,614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,912)
Pension Expense/Income	8,538
Contributions	(9,487)
Total Activity in FY 2019	(5,915)
Net Pension Liability as of 2019	\$53,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$111,557 Proportionate Share: 0.0000214

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$75,414	\$70,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,873	\$0
Net Difference Between Projected and Actual	0	3,343
Change of Assumptions	16	7,689
Changes in Proportion and Differences Between	482	5,512
Total	\$2,371	\$16,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	362
Total	\$11,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,739

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,864)
2021	(7,378)
2022	(1,672)
2023	(259)
2024	0
Thereafter	0
Total	(\$14,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$113,591	\$70,728	\$34,978

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of 2018	\$75,414
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	892
- Net Difference Between Projected and Actual Investment	(5,576)
- Change of Assumptions	4,256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,075)
Pension Expense/Income	11,556
Contributions	(12,739)
Total Activity in FY 2019	(4,686)
Net Pension Liability as of 2019	\$70,728

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1759000
 Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Wages: \$38,959 Proportionate Share: 0.0000075

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$21,741	\$24,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$656	\$0
Net Difference Between Projected and Actual	0	1,172
Change of Assumptions	6	2,695
Changes in Proportion and Differences Between	3,096	1,505
Total	\$3,758	\$5,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,923
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	298
Total	\$4,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,363

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$649)
2021	(1,430)
2022	557
2023	(92)
2024	0
Thereafter	0
Total	(\$1,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,810	\$24,788	\$12,259

PERF Net Pension Liability - Unaudited
CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of 2018	\$21,741
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	373
- Net Difference Between Projected and Actual Investment	(1,816)
- Change of Assumptions	750
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,882
Pension Expense/Income	4,221
Contributions	(4,363)
Total Activity in FY 2019	3,047
Net Pension Liability as of 2019	\$24,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$620,809 Proportionate Share: 0.0001192

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$324,078	\$393,964

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,432	\$0
Net Difference Between Projected and Actual	0	18,622
Change of Assumptions	88	42,827
Changes in Proportion and Differences Between	109,915	6
Total	\$120,435	\$61,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,673
Total	\$116,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,531

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$30,914
2021	15,270
2022	14,243
2023	(1,447)
2024	0
Thereafter	0
Total	\$58,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$632,711	\$393,964	\$194,830

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of 2018	\$324,078
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,216
- Net Difference Between Projected and Actual Investment	(28,220)
- Change of Assumptions	8,524
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,872
Pension Expense/Income	116,025
Contributions	(69,531)
Total Activity in FY 2019	69,886
Net Pension Liability as of 2019	\$393,964

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$119,925 Proportionate Share: 0.0000230

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$77,792	\$76,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,013	\$0
Net Difference Between Projected and Actual	0	3,593
Change of Assumptions	17	8,264
Changes in Proportion and Differences Between	965	3,384
Total	\$2,995	\$15,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,691
Total	\$16,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,432

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,008)
2021	(6,917)
2022	(1,041)
2023	(280)
2024	0
Thereafter	0
Total	(\$12,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,083	\$76,016	\$37,593

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of 2018	\$77,792
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,001
- Net Difference Between Projected and Actual Investment	(5,897)
- Change of Assumptions	4,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,229)
Pension Expense/Income	16,722
Contributions	(13,432)
Total Activity in FY 2019	(1,776)
Net Pension Liability as of 2019	\$76,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1762000
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$685,612 Proportionate Share: 0.0001316

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$417,837	\$434,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,517	\$0
Net Difference Between Projected and Actual	0	20,559
Change of Assumptions	97	47,282
Changes in Proportion and Differences Between	24,549	9,164
Total	\$36,163	\$77,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,968)
Total	\$65,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,785

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,194)
2021	(26,857)
2022	806
2023	(1,597)
2024	0
Thereafter	0
Total	(\$40,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$698,530	\$434,946	\$215,098

PERF Net Pension Liability - Unaudited
SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of 2018	\$417,837
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,082
- Net Difference Between Projected and Actual Investment	(32,934)
- Change of Assumptions	18,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,968
Pension Expense/Income	65,870
Contributions	(76,785)
Total Activity in FY 2019	17,109
Net Pension Liability as of 2019	\$434,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$241,169 Proportionate Share: 0.0000463

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$157,283	\$153,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,052	\$0
Net Difference Between Projected and Actual	0	7,233
Change of Assumptions	34	16,635
Changes in Proportion and Differences Between	442	7,920
Total	\$4,528	\$31,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,684)
Total	\$18,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,011

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,867)
2021	(14,560)
2022	(2,271)
2023	(562)
2024	0
Thereafter	0
Total	(\$27,260)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$245,759	\$153,024	\$75,676

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of 2018	\$157,283
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,006
- Net Difference Between Projected and Actual Investment	(11,891)
- Change of Assumptions	8,278
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,824
Pension Expense/Income	18,535
Contributions	(27,011)
Total Activity in FY 2019	(4,259)
Net Pension Liability as of 2019	\$153,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$94,600 Proportionate Share: 0.0000182

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$62,845	\$60,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,593	\$0
Net Difference Between Projected and Actual	0	2,843
Change of Assumptions	13	6,539
Changes in Proportion and Differences Between	53	48,681
Total	\$1,659	\$58,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(141,627)
Total	(\$132,107)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,595

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,400)
2021	(22,632)
2022	(1,151)
2023	(221)
2024	0
Thereafter	0
Total	(\$56,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,605	\$60,152	\$29,748

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of 2018	\$62,845
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	775
- Net Difference Between Projected and Actual Investment	(4,704)
- Change of Assumptions	3,415
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,523
Pension Expense/Income	(132,107)
Contributions	(10,595)
Total Activity in FY 2019	(2,693)
Net Pension Liability as of 2019	\$60,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$313,775 Proportionate Share: 0.0000602

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$185,139	\$198,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,269	\$0
Net Difference Between Projected and Actual	0	9,405
Change of Assumptions	44	21,629
Changes in Proportion and Differences Between	36,604	249
Total	\$41,917	\$31,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,464
Total	\$54,954

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,143

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$8,818
2021	682
2022	1,863
2023	(729)
2024	0
Thereafter	0
Total	\$10,634

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$319,540	\$198,965	\$98,396

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of 2018	\$185,139
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,861
- Net Difference Between Projected and Actual Investment	(14,888)
- Change of Assumptions	7,701
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,659)
Pension Expense/Income	54,954
Contributions	(35,143)
Total Activity in FY 2019	13,826
Net Pension Liability as of 2019	\$198,965

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1768000
 Submission Unit Name: EEL RIVER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(201)
Total	(\$201)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
EEL RIVER TOWNSHIP-HENDRICKS COUNTY - 1768000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	201
Pension Expense/Income	(201)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$65,177 Proportionate Share: 0.0000125

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$42,123	\$41,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,094	\$0
Net Difference Between Projected and Actual	0	1,953
Change of Assumptions	9	4,491
Changes in Proportion and Differences Between	289	631
Total	\$1,392	\$7,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,539
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,074)
Total	\$3,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,180

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,864)
2021	(3,113)
2022	(555)
2023	(151)
2024	0
Thereafter	0
Total	(\$5,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,350	\$41,313	\$20,431

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of 2018	\$42,123
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	546
- Net Difference Between Projected and Actual Investment	(3,201)
- Change of Assumptions	2,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,379
Pension Expense/Income	3,465
Contributions	(7,180)
Total Activity in FY 2019	(810)
Net Pension Liability as of 2019	\$41,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1770000
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$265,250 Proportionate Share: 0.0000509

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$183,101	\$168,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,455	\$0
Net Difference Between Projected and Actual	0	7,952
Change of Assumptions	37	18,288
Changes in Proportion and Differences Between	160	17,419
Total	\$4,652	\$43,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,383)
Total	\$14,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,707

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,265)
2021	(19,094)
2022	(5,028)
2023	(620)
2024	0
Thereafter	0
Total	(\$39,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$270,176	\$168,228	\$83,195

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of 2018	\$183,101
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,072
- Net Difference Between Projected and Actual Investment	(13,375)
- Change of Assumptions	10,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,183
Pension Expense/Income	14,242
Contributions	(29,707)
Total Activity in FY 2019	(14,873)
Net Pension Liability as of 2019	\$168,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$118,149 Proportionate Share: 0.0000227

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$74,735	\$75,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,987	\$0
Net Difference Between Projected and Actual	0	3,546
Change of Assumptions	17	8,156
Changes in Proportion and Differences Between	9,170	398
Total	\$11,174	\$12,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(194)
Total	\$11,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,233

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,135
2021	(1,260)
2022	(526)
2023	(275)
2024	0
Thereafter	0
Total	(\$926)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,491	\$75,025	\$37,103

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of 2018	\$74,735
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,015
- Net Difference Between Projected and Actual Investment	(5,759)
- Change of Assumptions	3,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,904
Pension Expense/Income	11,680
Contributions	(13,233)
Total Activity in FY 2019	290
Net Pension Liability as of 2019	\$75,025

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1772000
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

Wages: \$41,110 Proportionate Share: 0.0000079

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,157	\$26,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$691	\$0
Net Difference Between Projected and Actual	0	1,234
Change of Assumptions	6	2,838
Changes in Proportion and Differences Between	922	1,691
Total	\$1,619	\$5,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,132
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,775
Total	\$6,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,604

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,340)
2021	(2,490)
2022	(219)
2023	(95)
2024	0
Thereafter	0
Total	(\$4,144)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,933	\$26,110	\$12,912

PERF Net Pension Liability - Unaudited

LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

Net Pension Liability as of 2018	\$26,157
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	351
- Net Difference Between Projected and Actual Investment	(2,009)
- Change of Assumptions	1,306
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,998)
Pension Expense/Income	6,907
Contributions	(4,604)
Total Activity in FY 2019	(47)
Net Pension Liability as of 2019	\$26,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1773000
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$379,379 Proportionate Share: 0.0000728

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$232,698	\$240,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,371	\$0
Net Difference Between Projected and Actual	0	11,373
Change of Assumptions	54	26,156
Changes in Proportion and Differences Between	24,908	285
Total	\$31,333	\$37,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,721
Total	\$47,802

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,490

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,317
2021	(6,976)
2022	61
2023	(883)
2024	0
Thereafter	0
Total	(\$6,481)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$386,421	\$240,609	\$118,990

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of 2018	\$232,698
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,344
- Net Difference Between Projected and Actual Investment	(18,265)
- Change of Assumptions	10,707
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,813
Pension Expense/Income	47,802
Contributions	(42,490)
Total Activity in FY 2019	7,911
Net Pension Liability as of 2019	\$240,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1775000

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
KENNETH A. CHRISTMON STEMM ACADEMY - 1775000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,351,502 Proportionate Share: 0.0002594

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,099,284	\$857,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,702	\$0
Net Difference Between Projected and Actual	0	40,524
Change of Assumptions	191	93,198
Changes in Proportion and Differences Between	173,578	191,565
Total	\$196,471	\$325,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(110,263)
Total	\$25,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,207

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,381)
2021	(41,549)
2022	(66,739)
2023	(3,147)
2024	0
Thereafter	0
Total	(\$128,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,376,889	\$857,334	\$423,985

PERF Net Pension Liability - Unaudited
THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of 2018	\$1,099,284
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,401
- Net Difference Between Projected and Actual Investment	(73,080)
- Change of Assumptions	80,879
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(131,369)
Pension Expense/Income	25,426
Contributions	(152,207)
Total Activity in FY 2019	(241,950)
Net Pension Liability as of 2019	\$857,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1777000
 Submission Unit Name: GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	216	0
Total	\$216	\$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	2,156
Total	\$2,156

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$216
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$216

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

PERF Net Pension Liability - Unaudited

GARY LIGHTHOUSE CHARTER SCHOOL - 1777000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(2,156)
Pension Expense/Income	2,156
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1778000

Submission Unit Name: INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	445	0
Total	\$445	\$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	4,453
Total	\$4,453

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$445
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$445

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

PERF Net Pension Liability - Unaudited
INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL - 1778000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(4,453)
Pension Expense/Income	4,453
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$170,317 Proportionate Share: 0.0000327

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$128,408	\$108,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,862	\$0
Net Difference Between Projected and Actual	0	5,108
Change of Assumptions	24	11,749
Changes in Proportion and Differences Between	93	18,076
Total	\$2,979	\$34,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,105
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,886)
Total	\$219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,075

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,520)
2021	(14,126)
2022	(5,911)
2023	(397)
2024	0
Thereafter	0
Total	(\$31,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$173,571	\$108,076	\$53,448

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of 2018	\$128,408
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,192
- Net Difference Between Projected and Actual Investment	(8,911)
- Change of Assumptions	8,587
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,344)
Pension Expense/Income	219
Contributions	(19,075)
Total Activity in FY 2019	(20,332)
Net Pension Liability as of 2019	\$108,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$142,761 Proportionate Share: 0.0000274

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$93,079	\$90,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,398	\$0
Net Difference Between Projected and Actual	0	4,280
Change of Assumptions	20	9,844
Changes in Proportion and Differences Between	115	773
Total	\$2,533	\$14,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53
Total	\$14,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,958

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,816)
2021	(6,865)
2022	(1,352)
2023	(331)
2024	0
Thereafter	0
Total	(\$12,364)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$145,439	\$90,559	\$44,785

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of 2018	\$93,079
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,187
- Net Difference Between Projected and Actual Investment	(7,037)
- Change of Assumptions	4,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3
Pension Expense/Income	14,386
Contributions	(15,958)
Total Activity in FY 2019	(2,520)
Net Pension Liability as of 2019	\$90,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1781000

Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: (\$7,046) Proportionate Share: (0.0000014)

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$6,115	(\$4,627)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$123)	\$0
Net Difference Between Projected and Actual	0	(219)
Change of Assumptions	(1)	(503)
Changes in Proportion and Differences Between	603	9,689
Total	\$479	\$8,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$732)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,492)
Total	(\$4,224)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,124)
2021	(2,932)
2022	(2,448)
2023	16
2024	0
Thereafter	0
Total	(\$8,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
(\$7,431)	(\$4,627)	(\$2,288)

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of 2018	\$6,115
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(203)
- Net Difference Between Projected and Actual Investment	38
- Change of Assumptions	1,469
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,822)
Pension Expense/Income	(4,224)
Contributions	0
Total Activity in FY 2019	(10,742)
Net Pension Liability as of 2019	(\$4,627)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$224,234 Proportionate Share: 0.0000430

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$123,313	\$142,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,763	\$0
Net Difference Between Projected and Actual	0	6,718
Change of Assumptions	32	15,449
Changes in Proportion and Differences Between	18,967	7,415
Total	\$22,762	\$29,582

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,158)
Total	\$17,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,114

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,066)
2021	(6,785)
2022	3,552
2023	(521)
2024	0
Thereafter	0
Total	(\$6,820)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,243	\$142,118	\$70,283

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of 2018	\$123,313
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,158
- Net Difference Between Projected and Actual Investment	(10,370)
- Change of Assumptions	4,089
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,707
Pension Expense/Income	17,335
Contributions	(25,114)
Total Activity in FY 2019	18,805
Net Pension Liability as of 2019	\$142,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$172,591 Proportionate Share: 0.0000331

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$123,992	\$109,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,897	\$0
Net Difference Between Projected and Actual	0	5,171
Change of Assumptions	24	11,892
Changes in Proportion and Differences Between	9,342	9,716
Total	\$12,263	\$26,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,088)
Total	\$16,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,330

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,884)
2021	(6,741)
2022	(4,490)
2023	(401)
2024	0
Thereafter	0
Total	(\$14,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,694	\$109,398	\$54,101

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of 2018	\$123,992
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,283
- Net Difference Between Projected and Actual Investment	(8,843)
- Change of Assumptions	7,746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,676)
Pension Expense/Income	16,226
Contributions	(19,330)
Total Activity in FY 2019	(14,594)
Net Pension Liability as of 2019	\$109,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$52,090 Proportionate Share: 0.0000100

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$34,650	\$33,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$875	\$0
Net Difference Between Projected and Actual	0	1,562
Change of Assumptions	7	3,593
Changes in Proportion and Differences Between	27	785
Total	\$909	\$5,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(551)
Total	\$4,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,834

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,586)
2021	(2,662)
2022	(661)
2023	(122)
2024	0
Thereafter	0
Total	(\$5,031)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,080	\$33,051	\$16,345

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of 2018	\$34,650
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	424
- Net Difference Between Projected and Actual Investment	(2,588)
- Change of Assumptions	1,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176)
Pension Expense/Income	4,680
Contributions	(5,834)
Total Activity in FY 2019	(1,599)
Net Pension Liability as of 2019	\$33,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$436,343 Proportionate Share: 0.0000837

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$286,371	\$276,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,325	\$0
Net Difference Between Projected and Actual	0	13,076
Change of Assumptions	62	30,072
Changes in Proportion and Differences Between	16,274	2,220
Total	\$23,661	\$45,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,973
Total	\$47,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,870

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,351)
2021	(12,734)
2022	(4,605)
2023	(1,017)
2024	0
Thereafter	0
Total	(\$21,707)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$444,278	\$276,634	\$136,806

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of 2018	\$286,371
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,600
- Net Difference Between Projected and Actual Investment	(21,557)
- Change of Assumptions	15,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,955)
Pension Expense/Income	47,756
Contributions	(48,870)
Total Activity in FY 2019	(9,737)
Net Pension Liability as of 2019	\$276,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$444,791 Proportionate Share: 0.0000854

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$267,008	\$282,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,474	\$0
Net Difference Between Projected and Actual	0	13,341
Change of Assumptions	63	30,683
Changes in Proportion and Differences Between	41,347	898
Total	\$48,884	\$44,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,832
Total	\$54,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,817

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,438
2021	(2,990)
2022	1,549
2023	(1,035)
2024	0
Thereafter	0
Total	\$3,962

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$453,301	\$282,252	\$139,585

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of 2018	\$267,008
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,000
- Net Difference Between Projected and Actual Investment	(21,249)
- Change of Assumptions	11,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,190
Pension Expense/Income	54,504
Contributions	(49,817)
Total Activity in FY 2019	15,244
Net Pension Liability as of 2019	\$282,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1787000
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$1,869,374 Proportionate Share: 0.0003588

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,154,995	\$1,185,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,401	\$0
Net Difference Between Projected and Actual	0	56,052
Change of Assumptions	264	128,911
Changes in Proportion and Differences Between	81,624	219
Total	\$113,289	\$185,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72,467
Total	\$260,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,370

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,669)
2021	(55,149)
2022	(1,723)
2023	(4,352)
2024	0
Thereafter	0
Total	(\$71,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,904,502	\$1,185,857	\$586,452

PERF Net Pension Liability - Unaudited
21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of 2018	\$1,154,995
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,375
- Net Difference Between Projected and Actual Investment	(90,258)
- Change of Assumptions	54,052
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88)
Pension Expense/Income	260,151
Contributions	(209,370)
Total Activity in FY 2019	30,862
Net Pension Liability as of 2019	\$1,185,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1788000
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 1788000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1789000
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$652,255 Proportionate Share: 0.0001252

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$364,843	\$413,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,957	\$0
Net Difference Between Projected and Actual	0	19,559
Change of Assumptions	92	44,982
Changes in Proportion and Differences Between	60,695	3,619
Total	\$71,744	\$68,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,403)
Total	\$47,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,052

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$3,468
2021	(7,254)
2022	8,888
2023	(1,518)
2024	0
Thereafter	0
Total	\$3,584

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$664,559	\$413,794	\$204,637

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of 2018	\$364,843
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,211
- Net Difference Between Projected and Actual Investment	(30,364)
- Change of Assumptions	12,822
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,246
Pension Expense/Income	47,088
Contributions	(73,052)
Total Activity in FY 2019	48,951
Net Pension Liability as of 2019	\$413,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$20,500 Proportionate Share: 0.0000039

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$13,588	\$12,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$341	\$0
Net Difference Between Projected and Actual	0	609
Change of Assumptions	3	1,401
Changes in Proportion and Differences Between	36	493
Total	\$380	\$2,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(425)
Total	\$1,615

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,296

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$699)
2021	(1,107)
2022	(270)
2023	(47)
2024	0
Thereafter	0
Total	(\$2,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,701	\$12,890	\$6,374

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of 2018	\$13,588
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	(1,011)
- Change of Assumptions	752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78
Pension Expense/Income	1,615
Contributions	(2,296)
Total Activity in FY 2019	(698)
Net Pension Liability as of 2019	\$12,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1791000
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$19,626 Proportionate Share: 0.0000038

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,909	\$12,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$0
Net Difference Between Projected and Actual	0	594
Change of Assumptions	3	1,365
Changes in Proportion and Differences Between	0	2,777
Total	\$336	\$4,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,314)
Total	(\$326)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,684)
2021	(1,989)
2022	(681)
2023	(46)
2024	0
Thereafter	0
Total	(\$4,400)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,170	\$12,559	\$6,211

PERF Net Pension Liability - Unaudited
HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of 2018	\$12,909
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165
- Net Difference Between Projected and Actual Investment	(976)
- Change of Assumptions	680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107
Pension Expense/Income	(326)
Contributions	0
Total Activity in FY 2019	(350)
Net Pension Liability as of 2019	\$12,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1792000
 Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$379,083 Proportionate Share: 0.0000728

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$235,076	\$240,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,371	\$0
Net Difference Between Projected and Actual	0	11,373
Change of Assumptions	54	26,156
Changes in Proportion and Differences Between	10,312	6,264
Total	\$16,737	\$43,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76)
Total	\$38,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,457

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,900)
2021	(16,736)
2022	(537)
2023	(883)
2024	0
Thereafter	0
Total	(\$27,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$386,421	\$240,609	\$118,990

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of 2018	\$235,076
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,313
- Net Difference Between Projected and Actual Investment	(18,335)
- Change of Assumptions	11,083
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,924
Pension Expense/Income	38,005
Contributions	(42,457)
Total Activity in FY 2019	5,533
Net Pension Liability as of 2019	\$240,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1794000
 Submission Unit Name: EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	53	0
Total	\$53	\$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	540
Total	\$540

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$53
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$53

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

PERF Net Pension Liability - Unaudited
EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL - 1794000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(540)
Pension Expense/Income	540
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1795000
 Submission Unit Name: MONUMENT LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	32	0
Total	\$32	\$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	327
Total	\$327

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$32
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$32

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

PERF Net Pension Liability - Unaudited
MONUMENT LIGHTHOUSE CHARTER SCHOOL - 1795000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(327)
Pension Expense/Income	327
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1796000

Submission Unit Name: WEST GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	77	0
Total	\$77	\$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	771
Total	\$771

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$77
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$77

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

PERF Net Pension Liability - Unaudited
WEST GARY LIGHTHOUSE CHARTER SCHOOL - 1796000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(771)
Pension Expense/Income	771
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1797000
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL - 1797000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$57,200 Proportionate Share: 0.0000110

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$37,707	\$36,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$963	\$0
Net Difference Between Projected and Actual	0	1,718
Change of Assumptions	8	3,952
Changes in Proportion and Differences Between	410	282
Total	\$1,381	\$5,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	174
Total	\$5,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,406

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,279)
2021	(2,531)
2022	(628)
2023	(133)
2024	0
Thereafter	0
Total	(\$4,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,388	\$36,356	\$17,979

PERF Net Pension Liability - Unaudited
WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of 2018	\$37,707
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	473
- Net Difference Between Projected and Actual Investment	(2,835)
- Change of Assumptions	2,020
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(531)
Pension Expense/Income	5,928
Contributions	(6,406)
Total Activity in FY 2019	(1,351)
Net Pension Liability as of 2019	\$36,356

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1800000
 Submission Unit Name: KIPP LEAD COLLEGE PREPARATORY INC

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREPARATORY INC - 1800000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1801000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$380,824 Proportionate Share: 0.0000731

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$153,207	\$241,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,397	\$0
Net Difference Between Projected and Actual	0	11,420
Change of Assumptions	54	26,264
Changes in Proportion and Differences Between	79,613	2,632
Total	\$86,064	\$40,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,461
Total	\$72,699

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,651

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$17,709
2021	8,872
2022	20,053
2023	(886)
2024	0
Thereafter	0
Total	\$45,748

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$388,013	\$241,600	\$119,481

PERF Net Pension Liability - Unaudited
OPTIONS CHARTER SCHOOL-NOBLESVILLE - 1801000

Net Pension Liability as of 2018	\$153,207
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,403
- Net Difference Between Projected and Actual Investment	(15,957)
- Change of Assumptions	(1,976)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,875
Pension Expense/Income	72,699
Contributions	(42,651)
Total Activity in FY 2019	88,393
Net Pension Liability as of 2019	\$241,600

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$171,905 Proportionate Share: 0.0000330

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$114,820	\$109,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,888	\$0
Net Difference Between Projected and Actual	0	5,155
Change of Assumptions	24	11,856
Changes in Proportion and Differences Between	1,950	2,250
Total	\$4,862	\$19,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,638
Total	\$18,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,253

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,903)
2021	(7,800)
2022	(2,296)
2023	(400)
2024	0
Thereafter	0
Total	(\$14,399)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,163	\$109,067	\$53,938

PERF Net Pension Liability - Unaudited

AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of 2018	\$114,820
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,394
- Net Difference Between Projected and Actual Investment	(8,556)
- Change of Assumptions	6,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,568)
Pension Expense/Income	18,900
Contributions	(19,253)
Total Activity in FY 2019	(5,753)
Net Pension Liability as of 2019	\$109,067

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$132,861 Proportionate Share: 0.0000255

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$87,304	\$84,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,232	\$0
Net Difference Between Projected and Actual	0	3,984
Change of Assumptions	19	9,162
Changes in Proportion and Differences Between	96	1,313
Total	\$2,347	\$14,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(679)
Total	\$12,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,880

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,777)
2021	(6,606)
2022	(1,421)
2023	(308)
2024	0
Thereafter	0
Total	(\$12,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$135,353	\$84,279	\$41,679

PERF Net Pension Liability - Unaudited
FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of 2018	\$87,304
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,096
- Net Difference Between Projected and Actual Investment	(6,570)
- Change of Assumptions	4,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2
Pension Expense/Income	12,660
Contributions	(14,880)
Total Activity in FY 2019	(3,025)
Net Pension Liability as of 2019	\$84,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$200,844 Proportionate Share: 0.0000385

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$131,805	\$127,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,369	\$0
Net Difference Between Projected and Actual	0	6,015
Change of Assumptions	28	13,832
Changes in Proportion and Differences Between	1,096	969
Total	\$4,493	\$20,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,193)
Total	\$18,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,494

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,759)
2021	(8,960)
2022	(2,136)
2023	(468)
2024	0
Thereafter	0
Total	(\$16,323)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$204,357	\$127,245	\$62,928

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of 2018	\$131,805
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,654
- Net Difference Between Projected and Actual Investment	(9,919)
- Change of Assumptions	7,045
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208
Pension Expense/Income	18,946
Contributions	(22,494)
Total Activity in FY 2019	(4,560)
Net Pension Liability as of 2019	\$127,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$145,583 Proportionate Share: 0.0000279

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$109,725	\$92,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,442	\$0
Net Difference Between Projected and Actual	0	4,359
Change of Assumptions	21	10,024
Changes in Proportion and Differences Between	495	12,456
Total	\$2,958	\$26,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,962)
Total	\$9,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,305

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,720)
2021	(10,746)
2022	(5,077)
2023	(338)
2024	0
Thereafter	0
Total	(\$23,881)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$148,093	\$92,211	\$45,602

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of 2018	\$109,725
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,014
- Net Difference Between Projected and Actual Investment	(7,609)
- Change of Assumptions	7,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,600)
Pension Expense/Income	9,632
Contributions	(16,305)
Total Activity in FY 2019	(17,514)
Net Pension Liability as of 2019	\$92,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1806000
 Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(47)
Total	(\$47)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP TRUSTEE ASSESSOR - 1806000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47
Pension Expense/Income	(47)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$126,550 Proportionate Share: 0.0000243

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$79,151	\$80,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,127	\$0
Net Difference Between Projected and Actual	0	3,796
Change of Assumptions	18	8,731
Changes in Proportion and Differences Between	3,175	5,828
Total	\$5,320	\$18,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,214
Total	\$13,925

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,174

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,793)
2021	(7,598)
2022	(349)
2023	(295)
2024	0
Thereafter	0
Total	(\$13,035)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$128,984	\$80,313	\$39,718

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of 2018	\$79,151
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,097
- Net Difference Between Projected and Actual Investment	(6,140)
- Change of Assumptions	3,807
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,647
Pension Expense/Income	13,925
Contributions	(14,174)
Total Activity in FY 2019	1,162
Net Pension Liability as of 2019	\$80,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1810000
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$189,567 Proportionate Share: 0.0000364

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$193,971	\$120,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,186	\$0
Net Difference Between Projected and Actual	0	5,686
Change of Assumptions	27	13,078
Changes in Proportion and Differences Between	242	60,755
Total	\$3,455	\$79,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,313)
Total	\$727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,231

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$26,147)
2021	(30,213)
2022	(19,264)
2023	(440)
2024	0
Thereafter	0
Total	(\$76,064)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$193,210	\$120,304	\$59,495

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of 2018	\$193,971
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	662
- Net Difference Between Projected and Actual Investment	(11,431)
- Change of Assumptions	17,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,026)
Pension Expense/Income	727
Contributions	(21,231)
Total Activity in FY 2019	(73,667)
Net Pension Liability as of 2019	\$120,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1812000
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$328,223 Proportionate Share: 0.0000630

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$189,555	\$208,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,514	\$0
Net Difference Between Projected and Actual	0	9,842
Change of Assumptions	46	22,635
Changes in Proportion and Differences Between	21,252	5,076
Total	\$26,812	\$37,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,448
Total	\$53,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,762

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,650)
2021	(10,316)
2022	2,990
2023	(765)
2024	0
Thereafter	0
Total	(\$10,741)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,402	\$208,219	\$102,972

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of 2018	\$189,555
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,048
- Net Difference Between Projected and Actual Investment	(15,456)
- Change of Assumptions	7,395
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,036
Pension Expense/Income	53,403
Contributions	(36,762)
Total Activity in FY 2019	18,664
Net Pension Liability as of 2019	\$208,219

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1813000
 Submission Unit Name: CLAY TOWNSHIP REGIONAL WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP REGIONAL WASTE DISTRICT - 1813000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$147,732 Proportionate Share: 0.0000284

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$93,758	\$93,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,485	\$0
Net Difference Between Projected and Actual	0	4,437
Change of Assumptions	21	10,204
Changes in Proportion and Differences Between	2,378	753
Total	\$4,884	\$15,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,280
Total	\$17,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,546

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,120)
2021	(6,322)
2022	(723)
2023	(345)
2024	0
Thereafter	0
Total	(\$10,510)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$150,747	\$93,864	\$46,419

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of 2018	\$93,758
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,265
- Net Difference Between Projected and Actual Investment	(7,214)
- Change of Assumptions	4,648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	817
Pension Expense/Income	17,136
Contributions	(16,546)
Total Activity in FY 2019	106
Net Pension Liability as of 2019	\$93,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$149,511 Proportionate Share: 0.0000287

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$113,801	\$94,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,512	\$0
Net Difference Between Projected and Actual	0	4,484
Change of Assumptions	21	10,311
Changes in Proportion and Differences Between	10,243	13,524
Total	\$12,776	\$28,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(580)
Total	\$14,433

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,745

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,105)
2021	(6,629)
2022	(5,462)
2023	(347)
2024	0
Thereafter	0
Total	(\$15,543)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$152,339	\$94,855	\$46,910

PERF Net Pension Liability - Unaudited
HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of 2018	\$113,801
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,032
- Net Difference Between Projected and Actual Investment	(7,854)
- Change of Assumptions	7,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,523)
Pension Expense/Income	14,433
Contributions	(16,745)
Total Activity in FY 2019	(18,946)
Net Pension Liability as of 2019	\$94,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$321,852 Proportionate Share: 0.0000618

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$169,852	\$204,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,409	\$0
Net Difference Between Projected and Actual	0	9,655
Change of Assumptions	45	22,204
Changes in Proportion and Differences Between	33,308	16,281
Total	\$38,762	\$48,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	966
Total	\$33,293

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,046

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,775)
2021	(10,782)
2022	6,929
2023	(750)
2024	0
Thereafter	0
Total	(\$9,378)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$328,033	\$204,253	\$101,011

PERF Net Pension Liability - Unaudited
OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of 2018	\$169,852
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,200
- Net Difference Between Projected and Actual Investment	(14,685)
- Change of Assumptions	4,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,931
Pension Expense/Income	33,293
Contributions	(36,046)
Total Activity in FY 2019	34,401
Net Pension Liability as of 2019	\$204,253

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1817000
 Submission Unit Name: POSEY TOWNSHIP-WASHINGTON COUNTY

Wages: \$19,200 Proportionate Share: 0.0000037

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,909	\$12,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$324	\$0
Net Difference Between Projected and Actual	0	578
Change of Assumptions	3	1,329
Changes in Proportion and Differences Between	2	487
Total	\$329	\$2,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(336)
Total	\$1,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,150

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$679)
2021	(1,074)
2022	(269)
2023	(43)
2024	0
Thereafter	0
Total	(\$2,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,640	\$12,229	\$6,048

PERF Net Pension Liability - Unaudited
POSEY TOWNSHIP-WASHINGTON COUNTY - 1817000

Net Pension Liability as of 2018	\$12,909
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156
- Net Difference Between Projected and Actual Investment	(960)
- Change of Assumptions	716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41)
Pension Expense/Income	1,599
Contributions	(2,150)
Total Activity in FY 2019	(680)
Net Pension Liability as of 2019	\$12,229

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$111,912 Proportionate Share: 0.0000215

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$77,453	\$71,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,882	\$0
Net Difference Between Projected and Actual	0	3,359
Change of Assumptions	16	7,725
Changes in Proportion and Differences Between	70	4,055
Total	\$1,968	\$15,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,246
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,455)
Total	\$7,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,534

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,288)
2021	(6,467)
2022	(2,157)
2023	(259)
2024	0
Thereafter	0
Total	(\$13,171)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$114,121	\$71,059	\$35,141

PERF Net Pension Liability - Unaudited
SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of 2018	\$77,453
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	874
- Net Difference Between Projected and Actual Investment	(5,653)
- Change of Assumptions	4,542
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,414)
Pension Expense/Income	7,791
Contributions	(12,534)
Total Activity in FY 2019	(6,394)
Net Pension Liability as of 2019	\$71,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1819000
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$71,507 Proportionate Share: 0.0000137

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$45,860	\$45,279

	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	0	2,140
Change of Assumptions	10	4,922
Changes in Proportion and Differences Between	622	964
Total	\$1,831	\$8,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(560)
Total	\$6,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,009

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,030)
2021	(3,501)
2022	(499)
2023	(165)
2024	0
Thereafter	0
Total	(\$6,195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,719	\$45,279	\$22,392

PERF Net Pension Liability - Unaudited
HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of 2018	\$45,860
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	602
- Net Difference Between Projected and Actual Investment	(3,498)
- Change of Assumptions	2,342
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,376
Pension Expense/Income	6,606
Contributions	(8,009)
Total Activity in FY 2019	(581)
Net Pension Liability as of 2019	\$45,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1820000
 Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$50,064 Proportionate Share: 0.0000096

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$32,272	\$31,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$840	\$0
Net Difference Between Projected and Actual	0	1,500
Change of Assumptions	7	3,449
Changes in Proportion and Differences Between	516	67
Total	\$1,363	\$5,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(427)
Total	\$4,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,607

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,072)
2021	(2,081)
2022	(384)
2023	(116)
2024	0
Thereafter	0
Total	(\$3,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,957	\$31,729	\$15,691

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of 2018	\$32,272
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	420
- Net Difference Between Projected and Actual Investment	(2,456)
- Change of Assumptions	1,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	842
Pension Expense/Income	4,595
Contributions	(5,607)
Total Activity in FY 2019	(543)
Net Pension Liability as of 2019	\$31,729

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1821000
 Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$34,947 Proportionate Share: 0.0000067

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,837	\$22,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$586	\$0
Net Difference Between Projected and Actual	0	1,047
Change of Assumptions	5	2,407
Changes in Proportion and Differences Between	1,593	3,469
Total	\$2,184	\$6,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(613)
Total	\$2,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,263

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,309)
2021	(2,086)
2022	(1,262)
2023	(82)
2024	0
Thereafter	0
Total	(\$4,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,563	\$22,144	\$10,951

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of 2018	\$26,837
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237
- Net Difference Between Projected and Actual Investment	(1,842)
- Change of Assumptions	1,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,560)
Pension Expense/Income	2,892
Contributions	(4,263)
Total Activity in FY 2019	(4,693)
Net Pension Liability as of 2019	\$22,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$334,296 Proportionate Share: 0.0000642

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$302,677	\$212,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,619	\$0
Net Difference Between Projected and Actual	0	10,029
Change of Assumptions	47	23,066
Changes in Proportion and Differences Between	35,599	70,116
Total	\$41,265	\$103,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,537)
Total	\$26,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,340

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,359)
2021	(22,610)
2022	(24,198)
2023	(779)
2024	0
Thereafter	0
Total	(\$61,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$340,772	\$212,185	\$104,934

PERF Net Pension Liability - Unaudited
RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of 2018	\$302,677
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,682
- Net Difference Between Projected and Actual Investment	(18,993)
- Change of Assumptions	24,859
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,745)
Pension Expense/Income	26,045
Contributions	(37,340)
Total Activity in FY 2019	(90,492)
Net Pension Liability as of 2019	\$212,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1823000
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,756	\$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	1,447	88,189
Total	\$1,447	\$88,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,466)
Total	(\$32,466)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$43,619)
2021	(41,942)
2022	(1,181)
2023	0
2024	0
Thereafter	0
Total	(\$86,742)

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

PERF Net Pension Liability - Unaudited

VERITAS ACADEMY CHARTER SCHOOL - 1823000

Net Pension Liability as of 2018	\$4,756
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62)
- Net Difference Between Projected and Actual Investment	(141)
- Change of Assumptions	753
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,160
Pension Expense/Income	(32,466)
Contributions	0
Total Activity in FY 2019	(4,756)
Net Pension Liability as of 2019	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1824000
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$148,051 Proportionate Share: 0.0000284

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$76,773	\$93,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,485	\$0
Net Difference Between Projected and Actual	0	4,437
Change of Assumptions	21	10,204
Changes in Proportion and Differences Between	32,065	0
Total	\$34,571	\$14,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,714
Total	\$30,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,582

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10,297
2021	6,472
2022	3,506
2023	(345)
2024	0
Thereafter	0
Total	\$19,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$150,747	\$93,864	\$46,419

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of 2018	\$76,773
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,486
- Net Difference Between Projected and Actual Investment	(6,711)
- Change of Assumptions	1,961
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,367
Pension Expense/Income	30,570
Contributions	(16,582)
Total Activity in FY 2019	17,091
Net Pension Liability as of 2019	\$93,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$73,772 Proportionate Share: 0.0000142

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$45,520	\$46,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,243	\$0
Net Difference Between Projected and Actual	0	2,218
Change of Assumptions	10	5,102
Changes in Proportion and Differences Between	2,436	12,414
Total	\$3,689	\$19,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,918)
Total	\$3,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$8,454)

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,289)
2021	(6,834)
2022	(3,749)
2023	(173)
2024	0
Thereafter	0
Total	(\$16,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,373	\$46,932	\$23,210

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of 2018	\$45,520
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	651
- Net Difference Between Projected and Actual Investment	(3,566)
- Change of Assumptions	2,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,746)
Pension Expense/Income	3,510
Contributions	8,454
Total Activity in FY 2019	1,412
Net Pension Liability as of 2019	\$46,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$8,500 Proportionate Share: 0.0000016

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,435	\$5,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140	\$0
Net Difference Between Projected and Actual	0	250
Change of Assumptions	1	575
Changes in Proportion and Differences Between	19	11
Total	\$160	\$836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106)
Total	\$731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$952

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$208)
2021	(374)
2022	(75)
2023	(19)
2024	0
Thereafter	0
Total	(\$676)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,493	\$5,288	\$2,615

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP (PIKE COUNTY) - 1826000

Net Pension Liability as of 2018	\$5,435
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69
- Net Difference Between Projected and Actual Investment	(411)
- Change of Assumptions	286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130
Pension Expense/Income	731
Contributions	(952)
Total Activity in FY 2019	(147)
Net Pension Liability as of 2019	\$5,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1827000

Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$31,832 Proportionate Share: 0.000061

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$15,966	\$20,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$534	\$0
Net Difference Between Projected and Actual	0	953
Change of Assumptions	4	2,192
Changes in Proportion and Differences Between	4,270	879
Total	\$4,808	\$4,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,191
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,169
Total	\$4,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,888

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$391
2021	(265)
2022	733
2023	(75)
2024	0
Thereafter	0
Total	\$784

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,379	\$20,161	\$9,970

PERF Net Pension Liability - Unaudited
NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of 2018	\$15,966
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	326
- Net Difference Between Projected and Actual Investment	(1,426)
- Change of Assumptions	338
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,485
Pension Expense/Income	4,360
Contributions	(2,888)
Total Activity in FY 2019	4,195
Net Pension Liability as of 2019	\$20,161

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$125,790 Proportionate Share: 0.0000241

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$82,548	\$79,652

	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	0	3,765
Change of Assumptions	18	8,659
Changes in Proportion and Differences Between	274	630
Total	\$2,401	\$13,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(910)
Total	\$11,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,088

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,194)
2021	(5,821)
2022	(1,346)
2023	(292)
2024	0
Thereafter	0
Total	(\$10,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$127,922	\$79,652	\$39,391

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of 2018	\$82,548
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,035
- Net Difference Between Projected and Actual Investment	(6,210)
- Change of Assumptions	4,416
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	255
Pension Expense/Income	11,696
Contributions	(14,088)
Total Activity in FY 2019	(2,896)
Net Pension Liability as of 2019	\$79,652

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1829000
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$17,944 Proportionate Share: 0.0000034

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,909	\$11,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$298	\$0
Net Difference Between Projected and Actual	0	531
Change of Assumptions	3	1,222
Changes in Proportion and Differences Between	978	1,190
Total	\$1,279	\$2,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(514)
Total	\$1,265

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$388)
2021	(740)
2022	(496)
2023	(40)
2024	0
Thereafter	0
Total	(\$1,664)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,047	\$11,237	\$5,557

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of 2018	\$12,909
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130
- Net Difference Between Projected and Actual Investment	(913)
- Change of Assumptions	823
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(961)
Pension Expense/Income	1,265
Contributions	(2,016)
Total Activity in FY 2019	(1,672)
Net Pension Liability as of 2019	\$11,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$319,577 Proportionate Share: 0.0000613

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$205,861	\$202,600

	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	0	9,576
Change of Assumptions	45	22,024
Changes in Proportion and Differences Between	5,720	3
Total	\$11,130	\$31,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,450
Total	\$44,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,793

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,651)
2021	(12,670)
2022	(2,409)
2023	(743)
2024	0
Thereafter	0
Total	(\$20,473)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$325,379	\$202,600	\$100,194

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of 2018	\$205,861
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,687
- Net Difference Between Projected and Actual Investment	(15,673)
- Change of Assumptions	10,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,582)
Pension Expense/Income	44,515
Contributions	(35,793)
Total Activity in FY 2019	(3,261)
Net Pension Liability as of 2019	\$202,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$906,954 Proportionate Share: 0.0001741

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$589,387	\$575,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,237	\$0
Net Difference Between Projected and Actual	0	27,198
Change of Assumptions	128	62,551
Changes in Proportion and Differences Between	8,882	54,262
Total	\$24,247	\$144,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,536
Total	\$127,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,579

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$42,926)
2021	(66,693)
2022	(8,033)
2023	(2,112)
2024	0
Thereafter	0
Total	(\$119,764)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$924,119	\$575,412	\$284,563

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of 2018	\$589,387
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,569
- Net Difference Between Projected and Actual Investment	(44,653)
- Change of Assumptions	30,807
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,725)
Pension Expense/Income	127,606
Contributions	(101,579)
Total Activity in FY 2019	(13,975)
Net Pension Liability as of 2019	\$575,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1834000
 Submission Unit Name: REGIONAL BUS AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

REGIONAL BUS AUTHORITY - 1834000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$883,596 Proportionate Share: 0.0001696

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$526,202	\$560,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,843	\$0
Net Difference Between Projected and Actual	0	26,495
Change of Assumptions	125	60,935
Changes in Proportion and Differences Between	57,047	573
Total	\$72,015	\$88,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,034
Total	\$105,750

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,963

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$438
2021	(18,461)
2022	4,092
2023	(2,057)
2024	0
Thereafter	0
Total	(\$15,988)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$900,233	\$560,539	\$277,208

PERF Net Pension Liability - Unaudited
STEBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of 2018	\$526,202
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,997
- Net Difference Between Projected and Actual Investment	(42,079)
- Change of Assumptions	22,425
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,207
Pension Expense/Income	105,750
Contributions	(98,963)
Total Activity in FY 2019	34,337
Net Pension Liability as of 2019	\$560,539

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$34,353 Proportionate Share: 0.000066

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,420	\$21,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578	\$0
Net Difference Between Projected and Actual	0	1,031
Change of Assumptions	5	2,371
Changes in Proportion and Differences Between	593	1,900
Total	\$1,176	\$5,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,067)
Total	(\$15,615)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,848

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,432)
2021	(1,290)
2022	(325)
2023	(79)
2024	0
Thereafter	0
Total	(\$4,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,033	\$21,813	\$10,788

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of 2018	\$22,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	287
- Net Difference Between Projected and Actual Investment	(1,695)
- Change of Assumptions	1,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,083
Pension Expense/Income	(15,615)
Contributions	(3,848)
Total Activity in FY 2019	(607)
Net Pension Liability as of 2019	\$21,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$253,541 Proportionate Share: 0.0000487

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$181,742	\$160,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,262	\$0
Net Difference Between Projected and Actual	0	7,608
Change of Assumptions	36	17,497
Changes in Proportion and Differences Between	536	13,548
Total	\$4,834	\$38,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,494)
Total	\$19,980

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,397

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,701)
2021	(16,079)
2022	(6,449)
2023	(590)
2024	0
Thereafter	0
Total	(\$33,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$258,498	\$160,957	\$79,599

PERF Net Pension Liability - Unaudited

WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of 2018	\$181,742
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,897
- Net Difference Between Projected and Actual Investment	(12,990)
- Change of Assumptions	11,287
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,562)
Pension Expense/Income	19,980
Contributions	(28,397)
Total Activity in FY 2019	(20,785)
Net Pension Liability as of 2019	\$160,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1838000
 Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$362,665 Proportionate Share: 0.0000696

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$212,995	\$230,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,091	\$0
Net Difference Between Projected and Actual	0	10,873
Change of Assumptions	51	25,006
Changes in Proportion and Differences Between	22,330	9,158
Total	\$28,472	\$45,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,060
Total	\$49,467

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,768

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,262)
2021	(13,237)
2022	1,778
2023	(844)
2024	0
Thereafter	0
Total	(\$16,565)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$369,435	\$230,032	\$113,760

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of 2018	\$212,995
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,320
- Net Difference Between Projected and Actual Investment	(17,181)
- Change of Assumptions	8,737
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,462
Pension Expense/Income	49,467
Contributions	(37,768)
Total Activity in FY 2019	17,037
Net Pension Liability as of 2019	\$230,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1839000
 Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$27,506 Proportionate Share: 0.0000053

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$17,665	\$17,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$464	\$0
Net Difference Between Projected and Actual	0	828
Change of Assumptions	4	1,904
Changes in Proportion and Differences Between	476	11
Total	\$944	\$2,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	87
Total	\$2,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,081

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$484)
2021	(1,072)
2022	(180)
2023	(63)
2024	0
Thereafter	0
Total	(\$1,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,132	\$17,517	\$8,663

PERF Net Pension Liability - Unaudited
GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of 2018	\$17,665
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234
- Net Difference Between Projected and Actual Investment	(1,351)
- Change of Assumptions	894
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	297
Pension Expense/Income	2,859
Contributions	(3,081)
Total Activity in FY 2019	(148)
Net Pension Liability as of 2019	\$17,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1840000
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$28,080 Proportionate Share: 0.0000054

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,684	\$17,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$473	\$0
Net Difference Between Projected and Actual	0	844
Change of Assumptions	4	1,940
Changes in Proportion and Differences Between	14	692
Total	\$491	\$3,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(674)
Total	\$2,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,145

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,008)
2021	(1,560)
2022	(352)
2023	(65)
2024	0
Thereafter	0
Total	(\$2,985)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,663	\$17,847	\$8,826

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of 2018	\$18,684
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230
- Net Difference Between Projected and Actual Investment	(1,397)
- Change of Assumptions	1,019
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	305
Pension Expense/Income	2,151
Contributions	(3,145)
Total Activity in FY 2019	(837)
Net Pension Liability as of 2019	\$17,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1841000

Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$322,319 Proportionate Share: 0.0000619

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$199,746	\$204,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,417	\$0
Net Difference Between Projected and Actual	0	9,670
Change of Assumptions	46	22,240
Changes in Proportion and Differences Between	20,509	4
Total	\$25,972	\$31,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,392
Total	\$42,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,100

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,347
2021	(6,116)
2022	(423)
2023	(750)
2024	0
Thereafter	0
Total	(\$5,942)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$328,564	\$204,583	\$101,174

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of 2018	\$199,746
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,819
- Net Difference Between Projected and Actual Investment	(15,586)
- Change of Assumptions	9,402
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,531
Pension Expense/Income	42,771
Contributions	(36,100)
Total Activity in FY 2019	4,837
Net Pension Liability as of 2019	\$204,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1842000
 Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$142,977 Proportionate Share: 0.0000274

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$97,495	\$90,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,398	\$0
Net Difference Between Projected and Actual	0	4,280
Change of Assumptions	20	9,844
Changes in Proportion and Differences Between	4,231	3,652
Total	\$6,649	\$17,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,401
Total	\$20,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,013

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,317)
2021	(6,043)
2022	(2,437)
2023	(330)
2024	0
Thereafter	0
Total	(\$11,127)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$145,439	\$90,559	\$44,785

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of 2018	\$97,495
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,130
- Net Difference Between Projected and Actual Investment	(7,167)
- Change of Assumptions	5,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,218)
Pension Expense/Income	20,734
Contributions	(16,013)
Total Activity in FY 2019	(6,936)
Net Pension Liability as of 2019	\$90,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$96,323 Proportionate Share: 0.0000185

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$62,166	\$61,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,619	\$0
Net Difference Between Projected and Actual	0	2,890
Change of Assumptions	14	6,647
Changes in Proportion and Differences Between	780	1
Total	\$2,413	\$9,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,026
Total	\$11,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,788

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,969)
2021	(4,190)
2022	(741)
2023	(225)
2024	0
Thereafter	0
Total	(\$7,125)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$98,198	\$61,144	\$30,238

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of 2018	\$62,166
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	810
- Net Difference Between Projected and Actual Investment	(4,731)
- Change of Assumptions	3,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,217)
Pension Expense/Income	11,703
Contributions	(10,788)
Total Activity in FY 2019	(1,022)
Net Pension Liability as of 2019	\$61,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$3,011,898 Proportionate Share: 0.0005781

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,254,529	\$1,910,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,594	\$0
Net Difference Between Projected and Actual	0	90,312
Change of Assumptions	425	207,703
Changes in Proportion and Differences Between	784,714	4,757
Total	\$835,733	\$302,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$302,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	331,435
Total	\$633,833

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$329,090

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$233,735
2021	160,135
2022	146,105
2023	(7,014)
2024	0
Thereafter	0
Total	\$532,961

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,068,541	\$1,910,657	\$944,894

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of 2018	\$1,254,529
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,273
- Net Difference Between Projected and Actual Investment	(127,466)
- Change of Assumptions	(8,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	453,413
Pension Expense/Income	633,833
Contributions	(329,090)
Total Activity in FY 2019	656,128
Net Pension Liability as of 2019	\$1,910,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1846000
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$14,695 Proportionate Share: 0.000028

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$177,665	\$9,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245	\$0
Net Difference Between Projected and Actual	0	437
Change of Assumptions	2	1,006
Changes in Proportion and Differences Between	106	170,160
Total	\$353	\$171,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,609)
Total	(\$61,144)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,646

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$65,028)
2021	(64,261)
2022	(41,927)
2023	(34)
2024	0
Thereafter	0
Total	(\$171,250)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,862	\$9,254	\$4,577

PERF Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 1846000

Net Pension Liability as of 2018	\$177,665
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,067)
- Net Difference Between Projected and Actual Investment	(5,699)
- Change of Assumptions	27,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(124,955)
Pension Expense/Income	(61,144)
Contributions	(1,646)
Total Activity in FY 2019	(168,411)
Net Pension Liability as of 2019	\$9,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$50,677 Proportionate Share: 0.0000097

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$34,650	\$32,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$849	\$0
Net Difference Between Projected and Actual	0	1,515
Change of Assumptions	7	3,485
Changes in Proportion and Differences Between	958	1,516
Total	\$1,814	\$6,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87)
Total	\$4,987

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,909

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,319)
2021	(2,424)
2022	(842)
2023	(117)
2024	0
Thereafter	0
Total	(\$4,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,487	\$32,059	\$15,854

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

Net Pension Liability as of 2018	\$34,650
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398
- Net Difference Between Projected and Actual Investment	(2,541)
- Change of Assumptions	2,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,529)
Pension Expense/Income	4,987
Contributions	(5,909)
Total Activity in FY 2019	(2,591)
Net Pension Liability as of 2019	\$32,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1848000
 Submission Unit Name: ANDREWS - DALLAS TWNSHP PUB LIBRARY

Wages: \$33,502 Proportionate Share: 0.000064

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$21,741	\$21,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$560	\$0
Net Difference Between Projected and Actual	0	1,000
Change of Assumptions	5	2,299
Changes in Proportion and Differences Between	49	378
Total	\$614	\$3,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18
Total	\$3,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,750

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$977)
2021	(1,699)
2022	(309)
2023	(78)
2024	0
Thereafter	0
Total	(\$3,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,971	\$21,152	\$10,461

PERF Net Pension Liability - Unaudited
ANDREWS - DALLAS TWNSHP PUB LIBRARY - 1848000

Net Pension Liability as of 2018	\$21,741
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277
- Net Difference Between Projected and Actual Investment	(1,644)
- Change of Assumptions	1,145
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17
Pension Expense/Income	3,366
Contributions	(3,750)
Total Activity in FY 2019	(589)
Net Pension Liability as of 2019	\$21,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,305,088 Proportionate Share: 0.0002505

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$912,107	\$827,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,923	\$0
Net Difference Between Projected and Actual	0	39,134
Change of Assumptions	184	90,001
Changes in Proportion and Differences Between	16,620	50,555
Total	\$38,727	\$179,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,114)
Total	\$126,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,170

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,787)
2021	(69,654)
2022	(27,482)
2023	(3,040)
2024	0
Thereafter	0
Total	(\$140,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,329,648	\$827,918	\$409,438

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of 2018	\$912,107
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,056
- Net Difference Between Projected and Actual Investment	(66,147)
- Change of Assumptions	54,461
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,309)
Pension Expense/Income	126,920
Contributions	(146,170)
Total Activity in FY 2019	(84,189)
Net Pension Liability as of 2019	\$827,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1850000
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PARAMOUNT SCHOOL OF EXCELLENCE - 1850000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1851000
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$394,006 Proportionate Share: 0.0000756

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$264,290	\$249,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,616	\$0
Net Difference Between Projected and Actual	0	11,810
Change of Assumptions	56	27,162
Changes in Proportion and Differences Between	12,141	6,463
Total	\$18,813	\$45,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,001
Total	\$49,547

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,578

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,270)
2021	(14,752)
2022	(5,683)
2023	(917)
2024	0
Thereafter	0
Total	(\$26,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$401,283	\$249,863	\$123,567

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of 2018	\$264,290
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,178
- Net Difference Between Projected and Actual Investment	(19,637)
- Change of Assumptions	14,699
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,636)
Pension Expense/Income	49,547
Contributions	(43,578)
Total Activity in FY 2019	(14,427)
Net Pension Liability as of 2019	\$249,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$1,034,299 Proportionate Share: 0.0001985

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$639,324	\$656,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,372	\$0
Net Difference Between Projected and Actual	0	31,010
Change of Assumptions	146	71,318
Changes in Proportion and Differences Between	56,452	1,864
Total	\$73,970	\$104,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,815
Total	\$107,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,837

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,700)
2021	(24,076)
2022	(1,038)
2023	(2,408)
2024	0
Thereafter	0
Total	(\$30,222)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,053,633	\$656,055	\$324,445

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of 2018	\$639,324
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,055
- Net Difference Between Projected and Actual Investment	(49,944)
- Change of Assumptions	29,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,852
Pension Expense/Income	107,648
Contributions	(115,837)
Total Activity in FY 2019	16,731
Net Pension Liability as of 2019	\$656,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1853000
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$3,293,425 Proportionate Share: 0.0006321

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,092,920	\$2,089,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,319	\$0
Net Difference Between Projected and Actual	0	98,748
Change of Assumptions	465	227,104
Changes in Proportion and Differences Between	63,904	5,104
Total	\$119,688	\$330,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$330,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,996)
Total	\$320,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$365,132

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$58,963)
2021	(126,315)
2022	(18,322)
2023	(7,668)
2024	0
Thereafter	0
Total	(\$211,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,355,172	\$2,089,131	\$1,033,156

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of 2018	\$2,092,920
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,091
- Net Difference Between Projected and Actual Investment	(160,732)
- Change of Assumptions	104,422
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,914
Pension Expense/Income	320,648
Contributions	(365,132)
Total Activity in FY 2019	(3,789)
Net Pension Liability as of 2019	\$2,089,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$148,468 Proportionate Share: 0.0000285

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$84,926	\$94,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,494	\$0
Net Difference Between Projected and Actual	0	4,452
Change of Assumptions	21	10,240
Changes in Proportion and Differences Between	9,990	2,442
Total	\$12,505	\$17,134

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,805
Total	\$17,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,628

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,337)
2021	(4,502)
2022	1,557
2023	(347)
2024	0
Thereafter	0
Total	(\$4,629)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$151,277	\$94,194	\$46,583

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of 2018	\$84,926
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,389
- Net Difference Between Projected and Actual Investment	(6,967)
- Change of Assumptions	3,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,546
Pension Expense/Income	17,713
Contributions	(16,628)
Total Activity in FY 2019	9,268
Net Pension Liability as of 2019	\$94,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1855000
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$361,264 Proportionate Share: 0.0000693

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$266,328	\$229,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,065	\$0
Net Difference Between Projected and Actual	0	10,826
Change of Assumptions	51	24,898
Changes in Proportion and Differences Between	7,949	25,780
Total	\$14,065	\$61,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,208)
Total	\$32,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,461

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,869)
2021	(21,652)
2022	(11,078)
2023	(840)
2024	0
Thereafter	0
Total	(\$47,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$367,843	\$229,041	\$113,270

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of 2018	\$266,328
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,600
- Net Difference Between Projected and Actual Investment	(18,714)
- Change of Assumptions	17,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,035)
Pension Expense/Income	32,042
Contributions	(40,461)
Total Activity in FY 2019	(37,287)
Net Pension Liability as of 2019	\$229,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1856000
 Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$73,888 Proportionate Share: 0.0000142

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$56,391	\$46,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,243	\$0
Net Difference Between Projected and Actual	0	2,218
Change of Assumptions	10	5,102
Changes in Proportion and Differences Between	40	7,748
Total	\$1,293	\$15,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,421)
Total	\$4,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,276

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,698)
2021	(6,179)
2022	(2,725)
2023	(173)
2024	0
Thereafter	0
Total	(\$13,775)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,373	\$46,932	\$23,210

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of 2018	\$56,391
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	510
- Net Difference Between Projected and Actual Investment	(3,888)
- Change of Assumptions	3,828
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,640)
Pension Expense/Income	4,007
Contributions	(8,276)
Total Activity in FY 2019	(9,459)
Net Pension Liability as of 2019	\$46,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$39,125 Proportionate Share: 0.0000075

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$26,157	\$24,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$656	\$0
Net Difference Between Projected and Actual	0	1,172
Change of Assumptions	6	2,695
Changes in Proportion and Differences Between	21	973
Total	\$683	\$4,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,923
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(759)
Total	\$3,164

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,382

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,370)
2021	(2,157)
2022	(538)
2023	(92)
2024	0
Thereafter	0
Total	(\$4,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,810	\$24,788	\$12,259

PERF Net Pension Liability - Unaudited

LOGOOTEER PUBLIC LIBRARY - 1857000

Net Pension Liability as of 2018	\$26,157
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	316
- Net Difference Between Projected and Actual Investment	(1,947)
- Change of Assumptions	1,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31
Pension Expense/Income	3,164
Contributions	(4,382)
Total Activity in FY 2019	(1,369)
Net Pension Liability as of 2019	\$24,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$71,665 Proportionate Share: 0.0000138

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$47,219	\$45,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,208	\$0
Net Difference Between Projected and Actual	0	2,156
Change of Assumptions	10	4,958
Changes in Proportion and Differences Between	23	691
Total	\$1,241	\$7,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(657)
Total	\$6,562

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,026

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,071)
2021	(3,560)
2022	(767)
2023	(166)
2024	0
Thereafter	0
Total	(\$6,564)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$73,250	\$45,610	\$22,556

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of 2018	\$47,219
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	593
- Net Difference Between Projected and Actual Investment	(3,554)
- Change of Assumptions	2,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	295
Pension Expense/Income	6,562
Contributions	(8,026)
Total Activity in FY 2019	(1,609)
Net Pension Liability as of 2019	\$45,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1859000
 Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$93,157 Proportionate Share: 0.0000179

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$60,807	\$59,161

	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	0	2,796
Change of Assumptions	13	6,431
Changes in Proportion and Differences Between	511	566
Total	\$2,091	\$9,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,481
Total	\$13,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,433

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,085)
2021	(4,518)
2022	(883)
2023	(216)
2024	0
Thereafter	0
Total	(\$7,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,013	\$59,161	\$29,257

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of 2018	\$60,807
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	776
- Net Difference Between Projected and Actual Investment	(4,597)
- Change of Assumptions	3,200
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,436)
Pension Expense/Income	13,844
Contributions	(10,433)
Total Activity in FY 2019	(1,646)
Net Pension Liability as of 2019	\$59,161

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1860000
 Submission Unit Name: ALLEN CO. REGIONAL WATER & SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ALLEN CO. REGIONAL WATER & SEWER DISTRICT - 1860000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1861000
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,145,656 Proportionate Share: 0.0002199

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$733,422	\$726,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,245	\$0
Net Difference Between Projected and Actual	0	34,353
Change of Assumptions	162	79,007
Changes in Proportion and Differences Between	11,937	36,010
Total	\$31,344	\$149,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,689)
Total	\$68,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,313

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$43,957)
2021	(63,992)
2022	(7,409)
2023	(2,668)
2024	0
Thereafter	0
Total	(\$118,026)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,167,224	\$726,784	\$359,423

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISITORS BUREAU - 1861000

Net Pension Liability as of 2018	\$733,422
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,703
- Net Difference Between Projected and Actual Investment	(56,074)
- Change of Assumptions	37,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,539
Pension Expense/Income	68,338
Contributions	(128,313)
Total Activity in FY 2019	(6,638)
Net Pension Liability as of 2019	\$726,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1862000
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$1,029,488 Proportionate Share: 0.0001976

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,761,028	\$653,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,293	\$0
Net Difference Between Projected and Actual	0	30,869
Change of Assumptions	145	70,995
Changes in Proportion and Differences Between	21,269	900,788
Total	\$38,707	\$1,002,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(277,512)
Total	(\$174,150)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,298

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$327,646)
2021	(353,355)
2022	(280,548)
2023	(2,396)
2024	0
Thereafter	0
Total	(\$963,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,048,856	\$653,081	\$322,974

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of 2018	\$1,761,028
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,618)
- Net Difference Between Projected and Actual Investment	(83,024)
- Change of Assumptions	207,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(937,569)
Pension Expense/Income	(174,150)
Contributions	(115,298)
Total Activity in FY 2019	(1,107,947)
Net Pension Liability as of 2019	\$653,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1863000
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$8,832	\$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	114,690
Total	\$1	\$114,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(86,869)
Total	(\$86,869)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$59,595)
2021	(52,900)
2022	(2,194)
2023	0
2024	0
Thereafter	0
Total	(\$114,689)

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

PERF Net Pension Liability - Unaudited

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 1863000

Net Pension Liability as of 2018	\$8,832
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(115)
- Net Difference Between Projected and Actual Investment	(262)
- Change of Assumptions	1,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,017
Pension Expense/Income	(86,869)
Contributions	0
Total Activity in FY 2019	(8,832)
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$130,928 Proportionate Share: 0.0000251

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$91,041	\$82,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,197	\$0
Net Difference Between Projected and Actual	0	3,921
Change of Assumptions	18	9,018
Changes in Proportion and Differences Between	1,970	5,176
Total	\$4,185	\$18,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,561)
Total	\$11,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,664

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,094)
2021	(6,870)
2022	(2,662)
2023	(304)
2024	0
Thereafter	0
Total	(\$13,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$133,230	\$82,957	\$41,025

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of 2018	\$91,041
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,012
- Net Difference Between Projected and Actual Investment	(6,617)
- Change of Assumptions	5,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,785)
Pension Expense/Income	11,569
Contributions	(14,664)
Total Activity in FY 2019	(8,084)
Net Pension Liability as of 2019	\$82,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$46,020 Proportionate Share: 0.0000088

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$30,573	\$29,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$770	\$0
Net Difference Between Projected and Actual	0	1,375
Change of Assumptions	6	3,162
Changes in Proportion and Differences Between	46	1,161
Total	\$822	\$5,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(745)
Total	\$3,858

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,154

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,624)
2021	(2,547)
2022	(597)
2023	(108)
2024	0
Thereafter	0
Total	(\$4,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,710	\$29,085	\$14,383

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of 2018	\$30,573
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372
- Net Difference Between Projected and Actual Investment	(2,280)
- Change of Assumptions	1,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36
Pension Expense/Income	3,858
Contributions	(5,154)
Total Activity in FY 2019	(1,488)
Net Pension Liability as of 2019	\$29,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1866000
 Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$364,738 Proportionate Share: 0.0000700

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$273,462	\$231,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,126	\$0
Net Difference Between Projected and Actual	0	10,936
Change of Assumptions	52	25,150
Changes in Proportion and Differences Between	4,482	29,485
Total	\$10,660	\$65,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(547)
Total	\$36,069

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,851

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,495)
2021	(25,271)
2022	(12,296)
2023	(849)
2024	0
Thereafter	0
Total	(\$54,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$371,558	\$231,354	\$114,414

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of 2018	\$273,462
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,569
- Net Difference Between Projected and Actual Investment	(19,035)
- Change of Assumptions	18,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,018)
Pension Expense/Income	36,069
Contributions	(40,851)
Total Activity in FY 2019	(42,108)
Net Pension Liability as of 2019	\$231,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$156,501 Proportionate Share: 0.0000300

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$101,911	\$99,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,626	\$0
Net Difference Between Projected and Actual	0	4,687
Change of Assumptions	22	10,779
Changes in Proportion and Differences Between	10,884	1
Total	\$13,532	\$15,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,171
Total	\$21,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,512

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,849
2021	(1,951)
2022	(1,469)
2023	(364)
2024	0
Thereafter	0
Total	(\$1,935)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$159,239	\$99,152	\$49,034

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of 2018	\$101,911
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,300
- Net Difference Between Projected and Actual Investment	(7,705)
- Change of Assumptions	5,363
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,069)
Pension Expense/Income	21,864
Contributions	(17,512)
Total Activity in FY 2019	(2,759)
Net Pension Liability as of 2019	\$99,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1868000
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$32,374 Proportionate Share: 0.000062

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,081	\$20,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$543	\$0
Net Difference Between Projected and Actual	0	969
Change of Assumptions	5	2,228
Changes in Proportion and Differences Between	139	2,357
Total	\$687	\$5,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(252)
Total	\$2,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,626

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,756)
2021	(2,480)
2022	(555)
2023	(76)
2024	0
Thereafter	0
Total	(\$4,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,909	\$20,491	\$10,134

PERF Net Pension Liability - Unaudited
WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of 2018	\$22,081
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256
- Net Difference Between Projected and Actual Investment	(1,623)
- Change of Assumptions	1,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(857)
Pension Expense/Income	2,991
Contributions	(3,626)
Total Activity in FY 2019	(1,590)
Net Pension Liability as of 2019	\$20,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$18,000 Proportionate Share: 0.0000035

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$18,004	\$11,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$0
Net Difference Between Projected and Actual	0	547
Change of Assumptions	3	1,257
Changes in Proportion and Differences Between	3,195	5,154
Total	\$3,504	\$6,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(672)
Total	\$1,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$631)
2021	(1,082)
2022	(1,698)
2023	(43)
2024	0
Thereafter	0
Total	(\$3,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,578	\$11,568	\$5,721

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of 2018	\$18,004
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72
- Net Difference Between Projected and Actual Investment	(1,080)
- Change of Assumptions	1,594
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,165)
Pension Expense/Income	1,159
Contributions	(2,016)
Total Activity in FY 2019	(6,436)
Net Pension Liability as of 2019	\$11,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1870000
 Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$924,523 Proportionate Share: 0.0001774

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$570,364	\$586,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,526	\$0
Net Difference Between Projected and Actual	0	27,714
Change of Assumptions	131	63,737
Changes in Proportion and Differences Between	65,773	698
Total	\$81,430	\$92,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,595
Total	\$116,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,545

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,297
2021	(14,192)
2022	(673)
2023	(2,151)
2024	0
Thereafter	0
Total	(\$10,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$941,635	\$586,318	\$289,957

PERF Net Pension Liability - Unaudited
MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of 2018	\$570,364
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,106
- Net Difference Between Projected and Actual Investment	(44,606)
- Change of Assumptions	26,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,993
Pension Expense/Income	116,391
Contributions	(103,545)
Total Activity in FY 2019	15,954
Net Pension Liability as of 2019	\$586,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$337,300 Proportionate Share: 0.0000647

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$422,932	\$213,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,662	\$0
Net Difference Between Projected and Actual	0	10,108
Change of Assumptions	48	23,246
Changes in Proportion and Differences Between	671	179,560
Total	\$6,381	\$212,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(156,735)
Total	(\$122,891)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,024

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$77,274)
2021	(74,871)
2022	(53,604)
2023	(784)
2024	0
Thereafter	0
Total	(\$206,533)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$343,426	\$213,838	\$105,751

PERF Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 1871000

Net Pension Liability as of 2018	\$422,932
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	160
- Net Difference Between Projected and Actual Investment	(22,634)
- Change of Assumptions	43,702
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,407)
Pension Expense/Income	(122,891)
Contributions	(38,024)
Total Activity in FY 2019	(209,094)
Net Pension Liability as of 2019	\$213,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1872000
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$534,305 Proportionate Share: 0.0001026

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$413,081	\$339,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,979	\$0
Net Difference Between Projected and Actual	0	16,028
Change of Assumptions	75	36,863
Changes in Proportion and Differences Between	9,798	63,696
Total	\$18,852	\$116,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,460)
Total	\$41,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,836

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,922)
2021	(42,367)
2022	(24,200)
2023	(1,246)
2024	0
Thereafter	0
Total	(\$97,735)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$544,598	\$339,100	\$167,698

PERF Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 1872000

Net Pension Liability as of 2018	\$413,081
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,605
- Net Difference Between Projected and Actual Investment	(28,262)
- Change of Assumptions	28,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,251)
Pension Expense/Income	41,209
Contributions	(45,836)
Total Activity in FY 2019	(73,981)
Net Pension Liability as of 2019	\$339,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1873000
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	1,523	0
Total	\$1,523	\$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	(10,920)
Total	(\$10,920)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,523
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$1,523

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

PERF Net Pension Liability - Unaudited

ED POWER - 1873000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	10,920
Pension Expense/Income	(10,920)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$348,764 Proportionate Share: 0.0000669

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$158,642	\$221,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,855	\$0
Net Difference Between Projected and Actual	0	10,451
Change of Assumptions	49	24,036
Changes in Proportion and Differences Between	59,327	31
Total	\$65,231	\$34,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,347
Total	\$64,342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,062

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$13,060
2021	4,684
2022	13,781
2023	(812)
2024	0
Thereafter	0
Total	\$30,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$355,104	\$221,109	\$109,347

PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

Net Pension Liability as of 2018	\$158,642
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,791
- Net Difference Between Projected and Actual Investment	(15,149)
- Change of Assumptions	1,107
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,438
Pension Expense/Income	64,342
Contributions	(39,062)
Total Activity in FY 2019	62,467
Net Pension Liability as of 2019	\$221,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1875000
 Submission Unit Name: ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: (\$68,362) Proportionate Share: (0.0000131)

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$169,173	(\$43,296)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$1,146)	\$0
Net Difference Between Projected and Actual	0	(2,047)
Change of Assumptions	(10)	(4,707)
Changes in Proportion and Differences Between	5,644	182,594
Total	\$4,488	\$175,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,852)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,724)
Total	(\$70,576)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$61,210)
2021	(59,540)
2022	(50,761)
2023	159
2024	0
Thereafter	0
Total	(\$171,352)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
(\$69,534)	(\$43,296)	(\$21,412)

PERF Net Pension Liability - Unaudited

ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1875000

Net Pension Liability as of 2018	\$169,173
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,346)
- Net Difference Between Projected and Actual Investment	(2,963)
- Change of Assumptions	31,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167,041)
Pension Expense/Income	(70,576)
Contributions	0
Total Activity in FY 2019	(212,469)
Net Pension Liability as of 2019	(\$43,296)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1876000
 Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$533,764 Proportionate Share: 0.0001024

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$320,341	\$338,439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,962	\$0
Net Difference Between Projected and Actual	0	15,997
Change of Assumptions	75	36,791
Changes in Proportion and Differences Between	23,104	4,974
Total	\$32,141	\$57,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,650)
Total	\$47,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,782

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,065)
2021	(18,138)
2022	1,825
2023	(1,243)
2024	0
Thereafter	0
Total	(\$25,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$543,537	\$338,439	\$167,371

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of 2018	\$320,341
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,795
- Net Difference Between Projected and Actual Investment	(25,484)
- Change of Assumptions	13,956
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,699
Pension Expense/Income	47,914
Contributions	(59,782)
Total Activity in FY 2019	18,098
Net Pension Liability as of 2019	\$338,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1877000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$341,625 Proportionate Share: 0.0000656

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$211,976	\$216,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,741	\$0
Net Difference Between Projected and Actual	0	10,248
Change of Assumptions	48	23,569
Changes in Proportion and Differences Between	16,403	2,119
Total	\$22,192	\$35,936

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,074)
Total	\$33,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,497

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,218)
2021	(9,593)
2022	(1,137)
2023	(796)
2024	0
Thereafter	0
Total	(\$13,744)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$348,203	\$216,812	\$107,222

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of 2018	\$211,976
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,983
- Net Difference Between Projected and Actual Investment	(16,526)
- Change of Assumptions	10,010
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,625
Pension Expense/Income	33,241
Contributions	(35,497)
Total Activity in FY 2019	4,836
Net Pension Liability as of 2019	\$216,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$1,540,244 Proportionate Share: 0.0002956

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$911,427	\$976,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,870	\$0
Net Difference Between Projected and Actual	0	46,179
Change of Assumptions	217	106,205
Changes in Proportion and Differences Between	78,770	2,083
Total	\$104,857	\$154,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,167
Total	\$193,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,073

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,047)
2021	(44,436)
2022	8,459
2023	(3,586)
2024	0
Thereafter	0
Total	(\$49,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,569,038	\$976,977	\$483,153

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of 2018	\$911,427
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,012
- Net Difference Between Projected and Actual Investment	(73,172)
- Change of Assumptions	38,182
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,809
Pension Expense/Income	193,792
Contributions	(172,073)
Total Activity in FY 2019	65,550
Net Pension Liability as of 2019	\$976,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$18,000 Proportionate Share: 0.0000035

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$59,788	\$11,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$0
Net Difference Between Projected and Actual	0	547
Change of Assumptions	3	1,257
Changes in Proportion and Differences Between	34	39,668
Total	\$343	\$41,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,365)
Total	(\$11,534)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,333)
2021	(14,671)
2022	(12,083)
2023	(42)
2024	0
Thereafter	0
Total	(\$41,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,578	\$11,568	\$5,721

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of 2018	\$59,788
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(472)
- Net Difference Between Projected and Actual Investment	(2,318)
- Change of Assumptions	8,204
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,084)
Pension Expense/Income	(11,534)
Contributions	(2,016)
Total Activity in FY 2019	(48,220)
Net Pension Liability as of 2019	\$11,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$173,042 Proportionate Share: 0.0000332

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$76,434	\$109,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,906	\$0
Net Difference Between Projected and Actual	0	5,187
Change of Assumptions	24	11,928
Changes in Proportion and Differences Between	30,064	11,433
Total	\$32,994	\$28,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,481
Total	\$19,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,305

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$404
2021	(2,721)
2022	7,165
2023	(402)
2024	0
Thereafter	0
Total	\$4,446

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$176,225	\$109,728	\$54,265

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of 2018	\$76,434
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,911
- Net Difference Between Projected and Actual Investment	(7,451)
- Change of Assumptions	186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,105
Pension Expense/Income	19,848
Contributions	(18,305)
Total Activity in FY 2019	33,294
Net Pension Liability as of 2019	\$109,728

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1881000
 Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$312,244 Proportionate Share: 0.0000599

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$193,971	\$197,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,242	\$0
Net Difference Between Projected and Actual	0	9,358
Change of Assumptions	44	21,521
Changes in Proportion and Differences Between	8,215	6,957
Total	\$13,501	\$37,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	156
Total	\$31,489

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,971

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,228)
2021	(14,809)
2022	(571)
2023	(727)
2024	0
Thereafter	0
Total	(\$24,335)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,948	\$197,973	\$97,905

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of 2018	\$193,971
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,718
- Net Difference Between Projected and Actual Investment	(15,103)
- Change of Assumptions	9,206
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,663
Pension Expense/Income	31,489
Contributions	(34,971)
Total Activity in FY 2019	4,002
Net Pension Liability as of 2019	\$197,973

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1882000
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$3,521,804 Proportionate Share: 0.0006760

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,183,960	\$2,234,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,161	\$0
Net Difference Between Projected and Actual	0	105,606
Change of Assumptions	497	242,877
Changes in Proportion and Differences Between	98,527	44,762
Total	\$158,185	\$393,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$353,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,210
Total	\$405,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$394,442

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$72,223)
2021	(149,422)
2022	(5,214)
2023	(8,201)
2024	0
Thereafter	0
Total	(\$235,060)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,588,192	\$2,234,223	\$1,104,910

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of 2018	\$2,183,960
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,748
- Net Difference Between Projected and Actual Investment	(170,286)
- Change of Assumptions	103,082
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,343
Pension Expense/Income	405,818
Contributions	(394,442)
Total Activity in FY 2019	50,263
Net Pension Liability as of 2019	\$2,234,223

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$70,038 Proportionate Share: 0.0000134

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$46,200	\$44,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,173	\$0
Net Difference Between Projected and Actual	0	2,093
Change of Assumptions	10	4,814
Changes in Proportion and Differences Between	50	6,469
Total	\$1,233	\$13,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,986)
Total	\$3,023

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,844

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,978)
2021	(6,183)
2022	(821)
2023	(161)
2024	0
Thereafter	0
Total	(\$12,143)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$71,127	\$44,288	\$21,902

PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

Net Pension Liability as of 2018	\$46,200
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	572
- Net Difference Between Projected and Actual Investment	(3,461)
- Change of Assumptions	2,504
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,294
Pension Expense/Income	3,023
Contributions	(7,844)
Total Activity in FY 2019	(1,912)
Net Pension Liability as of 2019	\$44,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$59,447 Proportionate Share: 0.0000114

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$37,028	\$37,678

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$998	\$0
Net Difference Between Projected and Actual	0	1,781
Change of Assumptions	8	4,096
Changes in Proportion and Differences Between	5,434	351
Total	\$6,440	\$6,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(344)
Total	\$5,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,653

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$791
2021	(305)
2022	(135)
2023	(139)
2024	0
Thereafter	0
Total	\$212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$60,511	\$37,678	\$18,633

PERF Net Pension Liability - Unaudited
FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of 2018	\$37,028
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	517
- Net Difference Between Projected and Actual Investment	(2,878)
- Change of Assumptions	1,769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,276
Pension Expense/Income	5,619
Contributions	(6,653)
Total Activity in FY 2019	650
Net Pension Liability as of 2019	\$37,678

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1885000
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$7,875 Proportionate Share: 0.000015

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$7,134	\$4,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131	\$0
Net Difference Between Projected and Actual	0	234
Change of Assumptions	1	539
Changes in Proportion and Differences Between	52	2,644
Total	\$184	\$3,417

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(628)
Total	\$157

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,233)
2021	(1,402)
2022	(580)
2023	(18)
2024	0
Thereafter	0
Total	(\$3,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,962	\$4,958	\$2,452

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of 2018	\$7,134
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38
- Net Difference Between Projected and Actual Investment	(445)
- Change of Assumptions	590
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,634)
Pension Expense/Income	157
Contributions	(882)
Total Activity in FY 2019	(2,176)
Net Pension Liability as of 2019	\$4,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

Wages: \$22,150 Proportionate Share: 0.0000043

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,210	\$14,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$376	\$0
Net Difference Between Projected and Actual	0	672
Change of Assumptions	3	1,545
Changes in Proportion and Differences Between	3,739	11,528
Total	\$4,118	\$13,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,350
Total	\$4,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,164

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,668)
2021	(5,462)
2022	555
2023	(52)
2024	0
Thereafter	0
Total	(\$9,627)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,824	\$14,212	\$7,028

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

Net Pension Liability as of 2018	\$11,210
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230
- Net Difference Between Projected and Actual Investment	(1,004)
- Change of Assumptions	231
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,110
Pension Expense/Income	4,599
Contributions	(2,164)
Total Activity in FY 2019	3,002
Net Pension Liability as of 2019	\$14,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200 Proportionate Share: 0.000027

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$9,512	\$8,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$236	\$0
Net Difference Between Projected and Actual	0	422
Change of Assumptions	2	970
Changes in Proportion and Differences Between	17	484
Total	\$255	\$1,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(324)
Total	\$1,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$547)
2021	(827)
2022	(214)
2023	(33)
2024	0
Thereafter	0
Total	(\$1,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,332	\$8,924	\$4,413

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of 2018	\$9,512
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113
- Net Difference Between Projected and Actual Investment	(704)
- Change of Assumptions	536
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31)
Pension Expense/Income	1,088
Contributions	(1,590)
Total Activity in FY 2019	(588)
Net Pension Liability as of 2019	\$8,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1888000
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$181,910 Proportionate Share: 0.0000349

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$162,039	\$115,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,054	\$0
Net Difference Between Projected and Actual	0	5,452
Change of Assumptions	26	12,539
Changes in Proportion and Differences Between	26,912	35,962
Total	\$29,992	\$53,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,308
Total	\$34,564

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,374

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,323)
2021	(8,700)
2022	(12,516)
2023	(422)
2024	0
Thereafter	0
Total	(\$23,961)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$185,248	\$115,347	\$57,043

PERF Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 1888000

Net Pension Liability as of 2018	\$162,039
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	946
- Net Difference Between Projected and Actual Investment	(10,251)
- Change of Assumptions	13,119
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,696)
Pension Expense/Income	34,564
Contributions	(20,374)
Total Activity in FY 2019	(46,692)
Net Pension Liability as of 2019	\$115,347

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$41,945 Proportionate Share: 0.000081

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$27,856	\$26,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$709	\$0
Net Difference Between Projected and Actual	0	1,265
Change of Assumptions	6	2,910
Changes in Proportion and Differences Between	69	1,417
Total	\$784	\$5,592

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(202)
Total	\$4,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,698

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,654)
2021	(2,568)
2022	(488)
2023	(98)
2024	0
Thereafter	0
Total	(\$4,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,995	\$26,771	\$13,239

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of 2018	\$27,856
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	347
- Net Difference Between Projected and Actual Investment	(2,090)
- Change of Assumptions	1,503
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182)
Pension Expense/Income	4,035
Contributions	(4,698)
Total Activity in FY 2019	(1,085)
Net Pension Liability as of 2019	\$26,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1890000
 Submission Unit Name: TOWN OF HOLTON

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	44	9,803
Total	\$44	\$9,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,801)
Total	(\$4,801)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,050)
2021	(4,709)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$9,759)

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

PERF Net Pension Liability - Unaudited

TOWN OF HOLTON - 1890000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	4,801
Pension Expense/Income	(4,801)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1891000
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$57,692 Proportionate Share: 0.0000111

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$38,047	\$36,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$971	\$0
Net Difference Between Projected and Actual	0	1,734
Change of Assumptions	8	3,988
Changes in Proportion and Differences Between	1,561	299
Total	\$2,540	\$6,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,820
Total	\$8,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,720

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$638)
2021	(2,133)
2022	(575)
2023	(135)
2024	0
Thereafter	0
Total	(\$3,481)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,919	\$36,686	\$18,143

PERF Net Pension Liability - Unaudited
JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of 2018	\$38,047
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	476
- Net Difference Between Projected and Actual Investment	(2,861)
- Change of Assumptions	2,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,920)
Pension Expense/Income	8,626
Contributions	(6,720)
Total Activity in FY 2019	(1,361)
Net Pension Liability as of 2019	\$36,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1892000
 Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	(1,224)
Total	(\$1,224)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	1,224
Pension Expense/Income	(1,224)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$62,918 Proportionate Share: 0.0000121

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$39,406	\$39,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,059	\$0
Net Difference Between Projected and Actual	0	1,890
Change of Assumptions	9	4,347
Changes in Proportion and Differences Between	1,881	192
Total	\$2,949	\$6,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,170
Total	\$8,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,773

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$796)
2021	(2,304)
2022	(234)
2023	(146)
2024	0
Thereafter	0
Total	(\$3,480)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,227	\$39,991	\$19,777

PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

Net Pension Liability as of 2018	\$39,406
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	547
- Net Difference Between Projected and Actual Investment	(3,057)
- Change of Assumptions	1,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(526)
Pension Expense/Income	8,499
Contributions	(6,773)
Total Activity in FY 2019	585
Net Pension Liability as of 2019	\$39,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,595,705 Proportionate Share: 0.0003063

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,078,222	\$1,012,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,806	\$0
Net Difference Between Projected and Actual	0	47,851
Change of Assumptions	225	110,049
Changes in Proportion and Differences Between	23,538	31,997
Total	\$50,569	\$189,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$160,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,587)
Total	\$153,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,718

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,526)
2021	(72,687)
2022	(24,399)
2023	(3,716)
2024	0
Thereafter	0
Total	(\$139,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,625,833	\$1,012,341	\$500,642

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of 2018	\$1,078,222
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,779
- Net Difference Between Projected and Actual Investment	(79,784)
- Change of Assumptions	60,731
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,524)
Pension Expense/Income	153,635
Contributions	(178,718)
Total Activity in FY 2019	(65,881)
Net Pension Liability as of 2019	\$1,012,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$27,330 Proportionate Share: 0.0000052

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$20,722	\$17,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455	\$0
Net Difference Between Projected and Actual	0	812
Change of Assumptions	4	1,868
Changes in Proportion and Differences Between	1,177	2,874
Total	\$1,636	\$5,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(401)
Total	\$2,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,593

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,222)
2021	(1,742)
2022	(892)
2023	(62)
2024	0
Thereafter	0
Total	(\$3,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,601	\$17,186	\$8,499

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of 2018	\$20,722
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185
- Net Difference Between Projected and Actual Investment	(1,426)
- Change of Assumptions	1,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,435)
Pension Expense/Income	2,319
Contributions	(3,593)
Total Activity in FY 2019	(3,536)
Net Pension Liability as of 2019	\$17,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1896000
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$43,654 Proportionate Share: 0.0000084

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$28,195	\$27,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$735	\$0
Net Difference Between Projected and Actual	0	1,312
Change of Assumptions	6	3,018
Changes in Proportion and Differences Between	334	564
Total	\$1,075	\$4,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,399
Total	\$5,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,889

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,218)
2021	(2,168)
2022	(331)
2023	(102)
2024	0
Thereafter	0
Total	(\$3,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,587	\$27,763	\$13,730

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of 2018	\$28,195
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	368
- Net Difference Between Projected and Actual Investment	(2,147)
- Change of Assumptions	1,448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,005)
Pension Expense/Income	5,793
Contributions	(4,889)
Total Activity in FY 2019	(432)
Net Pension Liability as of 2019	\$27,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$98,774 Proportionate Share: 0.0000190

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$60,467	\$62,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,663	\$0
Net Difference Between Projected and Actual	0	2,968
Change of Assumptions	14	6,826
Changes in Proportion and Differences Between	4,746	0
Total	\$6,423	\$9,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,611
Total	\$14,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,063

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$518)
2021	(2,701)
2022	77
2023	(229)
2024	0
Thereafter	0
Total	(\$3,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$100,852	\$62,796	\$31,055

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of 2018	\$60,467
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	876
- Net Difference Between Projected and Actual Investment	(4,759)
- Change of Assumptions	2,753
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28)
Pension Expense/Income	14,550
Contributions	(11,063)
Total Activity in FY 2019	2,329
Net Pension Liability as of 2019	\$62,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1898000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	112	11,563
Total	\$112	\$11,563

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,926)
2021	(5,525)
2022	0
2023	0
2024	0
Thereafter	0
Total	(\$11,451)

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

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY SOUTH - 1898000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	5,099
Pension Expense/Income	(5,099)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$260,044 Proportionate Share: 0.0000499

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$199,407	\$164,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,367	\$0
Net Difference Between Projected and Actual	0	7,795
Change of Assumptions	37	17,928
Changes in Proportion and Differences Between	1,040	36,933
Total	\$5,444	\$62,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,102
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,100
Total	\$29,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,350

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,190)
2021	(26,368)
2022	(10,050)
2023	(604)
2024	0
Thereafter	0
Total	(\$57,212)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$264,868	\$164,923	\$81,561

PERF Net Pension Liability - Unaudited
ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of 2018	\$199,407
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,773
- Net Difference Between Projected and Actual Investment	(13,701)
- Change of Assumptions	13,651
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,059)
Pension Expense/Income	29,202
Contributions	(28,350)
Total Activity in FY 2019	(34,484)
Net Pension Liability as of 2019	\$164,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$395,387 Proportionate Share: 0.0000759

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$276,519	\$250,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,643	\$0
Net Difference Between Projected and Actual	0	11,857
Change of Assumptions	56	27,270
Changes in Proportion and Differences Between	1,622	22,773
Total	\$8,321	\$61,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,263
Total	\$54,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,283

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,328)
2021	(26,964)
2022	(8,366)
2023	(921)
2024	0
Thereafter	0
Total	(\$53,579)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$402,875	\$250,854	\$124,057

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of 2018	\$276,519
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,046
- Net Difference Between Projected and Actual Investment	(20,046)
- Change of Assumptions	16,526
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,873)
Pension Expense/Income	54,965
Contributions	(44,283)
Total Activity in FY 2019	(25,665)
Net Pension Liability as of 2019	\$250,854

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1901000
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$416,216 Proportionate Share: 0.0000799

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$265,649	\$264,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,993	\$0
Net Difference Between Projected and Actual	0	12,482
Change of Assumptions	59	28,707
Changes in Proportion and Differences Between	45,737	2
Total	\$52,789	\$41,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,693
Total	\$87,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,617

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$13,592
2021	1,461
2022	(2,486)
2023	(969)
2024	0
Thereafter	0
Total	\$11,598

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$424,107	\$264,075	\$130,595

PERF Net Pension Liability - Unaudited
DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of 2018	\$265,649
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,537
- Net Difference Between Projected and Actual Investment	(20,349)
- Change of Assumptions	13,373
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,006)
Pension Expense/Income	87,488
Contributions	(46,617)
Total Activity in FY 2019	(1,574)
Net Pension Liability as of 2019	\$264,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1902000
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

Wages: \$3,200 Proportionate Share: 0.000006

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$2,038	\$1,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53	\$0
Net Difference Between Projected and Actual	0	94
Change of Assumptions	0	216
Changes in Proportion and Differences Between	15	11
Total	\$68	\$321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1
Total	\$315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$80)
2021	(136)
2022	(29)
2023	(8)
2024	0
Thereafter	0
Total	(\$253)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,185	\$1,983	\$981

PERF Net Pension Liability - Unaudited

OWEN TOWNSHIP WARRICK COUNTY - 1902000

Net Pension Liability as of 2018	\$2,038
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	(154)
- Change of Assumptions	106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10
Pension Expense/Income	315
Contributions	(358)
Total Activity in FY 2019	(55)
Net Pension Liability as of 2019	\$1,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1903000
 Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$393,318 Proportionate Share: 0.0000755

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$253,420	\$249,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,608	\$0
Net Difference Between Projected and Actual	0	11,795
Change of Assumptions	56	27,126
Changes in Proportion and Differences Between	2,765	1,245
Total	\$9,429	\$40,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,718
Total	\$49,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,051

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,306)
2021	(17,572)
2022	(2,944)
2023	(915)
2024	0
Thereafter	0
Total	(\$30,737)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$400,752	\$249,532	\$123,403

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of 2018	\$253,420
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,311
- Net Difference Between Projected and Actual Investment	(19,300)
- Change of Assumptions	13,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,075)
Pension Expense/Income	49,211
Contributions	(44,051)
Total Activity in FY 2019	(3,888)
Net Pension Liability as of 2019	\$249,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$17,000 Proportionate Share: 0.0000033

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$11,210	\$10,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual	0	516
Change of Assumptions	2	1,186
Changes in Proportion and Differences Between	397	197
Total	\$688	\$1,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,752
Total	\$5,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,904

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$128)
2021	(876)
2022	(166)
2023	(41)
2024	0
Thereafter	0
Total	(\$1,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,516	\$10,907	\$5,394

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of 2018	\$11,210
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	143
- Net Difference Between Projected and Actual Investment	(848)
- Change of Assumptions	589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,761)
Pension Expense/Income	5,478
Contributions	(1,904)
Total Activity in FY 2019	(303)
Net Pension Liability as of 2019	\$10,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$774,525 Proportionate Share: 0.0001487

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$451,467	\$491,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,014	\$0
Net Difference Between Projected and Actual	0	23,230
Change of Assumptions	109	53,426
Changes in Proportion and Differences Between	159,617	63
Total	\$172,740	\$76,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	156,395
Total	\$234,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,746

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$60,395
2021	31,387
2022	6,043
2023	(1,804)
2024	0
Thereafter	0
Total	\$96,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$789,296	\$491,463	\$243,047

PERF Net Pension Liability - Unaudited
WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of 2018	\$451,467
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,141
- Net Difference Between Projected and Actual Investment	(36,601)
- Change of Assumptions	18,096
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,072)
Pension Expense/Income	234,178
Contributions	(86,746)
Total Activity in FY 2019	39,996
Net Pension Liability as of 2019	\$491,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$35,185 Proportionate Share: 0.0000068

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$22,760	\$22,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$0
Net Difference Between Projected and Actual	0	1,062
Change of Assumptions	5	2,443
Changes in Proportion and Differences Between	2,099	16
Total	\$2,699	\$3,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,558
Total	\$11,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,938

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$502
2021	(986)
2022	(255)
2023	(83)
2024	0
Thereafter	0
Total	(\$822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,094	\$22,474	\$11,114

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of 2018	\$22,760
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299
- Net Difference Between Projected and Actual Investment	(1,736)
- Change of Assumptions	1,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,188)
Pension Expense/Income	11,115
Contributions	(3,938)
Total Activity in FY 2019	(286)
Net Pension Liability as of 2019	\$22,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$80,505 Proportionate Share: 0.0000155

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$48,917	\$51,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,357	\$0
Net Difference Between Projected and Actual	0	2,421
Change of Assumptions	11	5,569
Changes in Proportion and Differences Between	5,263	127
Total	\$6,631	\$8,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,034
Total	\$24,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,017

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$878
2021	(2,338)
2022	161
2023	(187)
2024	0
Thereafter	0
Total	(\$1,486)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,274	\$51,228	\$25,334

PERF Net Pension Liability - Unaudited
HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of 2018	\$48,917
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	720
- Net Difference Between Projected and Actual Investment	(3,870)
- Change of Assumptions	2,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,843)
Pension Expense/Income	24,142
Contributions	(9,017)
Total Activity in FY 2019	2,311
Net Pension Liability as of 2019	\$51,228

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1908000
 Submission Unit Name: MAYS COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	1,010	0
Total	\$1,010	\$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	372
Total	\$372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,218

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$372
2021	368
2022	270
2023	0
2024	0
Thereafter	0
Total	\$1,010

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

PERF Net Pension Liability - Unaudited

MAYS COMMUNITY ACADEMY - 1908000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	846
Pension Expense/Income	372
Contributions	(1,218)
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVAY

Wages: \$304,627 Proportionate Share: 0.0000585

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$188,196	\$193,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,120	\$0
Net Difference Between Projected and Actual	0	9,139
Change of Assumptions	43	21,018
Changes in Proportion and Differences Between	114,273	1,201
Total	\$119,436	\$31,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,871
Total	\$87,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,919

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$49,448
2021	39,193
2022	147
2023	(710)
2024	0
Thereafter	0
Total	\$88,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$310,517	\$193,346	\$95,617

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of 2018	\$188,196
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,672
- Net Difference Between Projected and Actual Investment	(14,713)
- Change of Assumptions	8,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,157)
Pension Expense/Income	87,472
Contributions	(35,919)
Total Activity in FY 2019	5,150
Net Pension Liability as of 2019	\$193,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1910000

Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$102,273 Proportionate Share: 0.0000196

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$68,620	\$64,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,715	\$0
Net Difference Between Projected and Actual	0	3,062
Change of Assumptions	14	7,042
Changes in Proportion and Differences Between	38,033	1,685
Total	\$39,762	\$11,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,107
Total	\$29,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,455

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$16,620
2021	13,056
2022	(1,465)
2023	(238)
2024	0
Thereafter	0
Total	\$27,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,036	\$64,779	\$32,036

PERF Net Pension Liability - Unaudited
BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of 2018	\$68,620
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	823
- Net Difference Between Projected and Actual Investment	(5,094)
- Change of Assumptions	3,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,302)
Pension Expense/Income	29,360
Contributions	(11,455)
Total Activity in FY 2019	(3,841)
Net Pension Liability as of 2019	\$64,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$383,337 Proportionate Share: 0.0000736

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$190,235	\$243,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,441	\$0
Net Difference Between Projected and Actual	0	11,498
Change of Assumptions	54	26,443
Changes in Proportion and Differences Between	155,895	673
Total	\$162,390	\$38,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,890
Total	\$110,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,390

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$62,548
2021	50,549
2022	11,571
2023	(892)
2024	0
Thereafter	0
Total	\$123,776

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$390,667	\$243,253	\$120,298

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of 2018	\$190,235
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,966
- Net Difference Between Projected and Actual Investment	(17,132)
- Change of Assumptions	3,703
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,518)
Pension Expense/Income	110,389
Contributions	(44,390)
Total Activity in FY 2019	53,018
Net Pension Liability as of 2019	\$243,253

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$520,435 Proportionate Share: 0.0000999

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$301,318	\$330,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,743	\$0
Net Difference Between Projected and Actual	0	15,607
Change of Assumptions	74	35,893
Changes in Proportion and Differences Between	199,087	398
Total	\$207,904	\$51,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	97,489
Total	\$149,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,264

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$84,809
2021	67,637
2022	4,772
2023	(1,212)
2024	0
Thereafter	0
Total	\$156,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$530,267	\$330,176	\$163,285

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of 2018	\$301,318
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,823
- Net Difference Between Projected and Actual Investment	(24,531)
- Change of Assumptions	11,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,760)
Pension Expense/Income	149,746
Contributions	(59,264)
Total Activity in FY 2019	28,858
Net Pension Liability as of 2019	\$330,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$50,294 Proportionate Share: 0.000097

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$43,482	\$32,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$849	\$0
Net Difference Between Projected and Actual	0	1,515
Change of Assumptions	7	3,485
Changes in Proportion and Differences Between	24,266	8,820
Total	\$25,122	\$13,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,433
Total	\$14,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,915

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$8,201
2021	6,254
2022	(3,036)
2023	(117)
2024	0
Thereafter	0
Total	\$11,302

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,487	\$32,059	\$15,854

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of 2018	\$43,482
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	283
- Net Difference Between Projected and Actual Investment	(2,803)
- Change of Assumptions	3,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,895)
Pension Expense/Income	14,507
Contributions	(5,915)
Total Activity in FY 2019	(11,423)
Net Pension Liability as of 2019	\$32,059

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1914000
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$283,470 Proportionate Share: 0.0000544

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$140,977	\$179,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,761	\$0
Net Difference Between Projected and Actual	0	8,498
Change of Assumptions	40	19,545
Changes in Proportion and Differences Between	114,294	0
Total	\$119,095	\$28,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,110
Total	\$81,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,633

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$46,205
2021	37,306
2022	8,200
2023	(659)
2024	0
Thereafter	0
Total	\$91,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$288,754	\$179,795	\$88,916

PERF Net Pension Liability - Unaudited
NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of 2018	\$140,977
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,927
- Net Difference Between Projected and Actual Investment	(12,673)
- Change of Assumptions	2,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,164)
Pension Expense/Income	81,566
Contributions	(31,633)
Total Activity in FY 2019	38,818
Net Pension Liability as of 2019	\$179,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1915000
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$63,782 Proportionate Share: 0.0000122

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$43,142	\$40,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,068	\$0
Net Difference Between Projected and Actual	0	1,906
Change of Assumptions	9	4,383
Changes in Proportion and Differences Between	26,818	3,306
Total	\$27,895	\$9,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,382
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,921
Total	\$18,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,064

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10,373
2021	8,216
2022	(141)
2023	(148)
2024	0
Thereafter	0
Total	\$18,300

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,757	\$40,322	\$19,941

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of 2018	\$43,142
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	507
- Net Difference Between Projected and Actual Investment	(3,184)
- Change of Assumptions	2,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,832)
Pension Expense/Income	18,303
Contributions	(11,064)
Total Activity in FY 2019	(2,820)
Net Pension Liability as of 2019	\$40,322

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1916000
 Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$659,963 Proportionate Share: 0.0001267

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$418,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,088	\$0
Net Difference Between Projected and Actual	0	19,793
Change of Assumptions	93	45,521
Changes in Proportion and Differences Between	356,037	0
Total	\$367,218	\$65,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,275
Specific Liabilities of Individual Employers	\$3,342
Net Amortization of Deferred Amounts from Changes in	124,489
Total	\$194,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,258

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$108,408
2021	94,277
2022	100,756
2023	(1,537)
2024	0
Thereafter	0
Total	\$301,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$672,521	\$418,752	\$207,089

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,088
- Net Difference Between Projected and Actual Investment	(19,793)
- Change of Assumptions	(45,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	356,037
Pension Expense/Income	194,106
Contributions	(77,258)
Total Activity in FY 2019	418,752
Net Pension Liability as of 2019	\$418,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1917000
 Submission Unit Name: CITY OF BICKNELL

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	1,411	0
Total	\$1,411	\$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	494
Total	\$494

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,905

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$494
2021	494
2022	423
2023	0
2024	0
Thereafter	0
Total	\$1,411

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

PERF Net Pension Liability - Unaudited

CITY OF BICKNELL - 1917000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	1,411
Pension Expense/Income	494
Contributions	(1,905)
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1918000
 Submission Unit Name: CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1918000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1919000
 Submission Unit Name: TOWN OF CLERMONT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF CLERMONT - 1919000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1921000
 Submission Unit Name: SUPER SCHOOLS INC

Wages: \$335,026 Proportionate Share: 0.0000643

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$212,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,627	\$0
Net Difference Between Projected and Actual	0	10,045
Change of Assumptions	47	23,102
Changes in Proportion and Differences Between	180,544	3,056
Total	\$186,218	\$36,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62,059
Total	\$95,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,193

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$53,898
2021	46,727
2022	50,171
2023	(781)
2024	0
Thereafter	0
Total	\$150,015

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$341,303	\$212,516	\$105,097

PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,627
- Net Difference Between Projected and Actual Investment	(10,045)
- Change of Assumptions	(23,055)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,488
Pension Expense/Income	95,694
Contributions	(33,193)
Total Activity in FY 2019	212,516
Net Pension Liability as of 2019	\$212,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1922000

Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$147,910 Proportionate Share: 0.0000284

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$93,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,485	\$0
Net Difference Between Projected and Actual	0	4,437
Change of Assumptions	21	10,204
Changes in Proportion and Differences Between	79,743	6,075
Total	\$82,249	\$20,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,758
Total	\$40,614

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,283

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$22,153
2021	18,986
2022	20,739
2023	(345)
2024	0
Thereafter	0
Total	\$61,533

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$150,747	\$93,864	\$46,419

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,485
- Net Difference Between Projected and Actual Investment	(4,437)
- Change of Assumptions	(10,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,668
Pension Expense/Income	40,614
Contributions	(8,283)
Total Activity in FY 2019	93,864
Net Pension Liability as of 2019	\$93,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1923000
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$32,448 Proportionate Share: 0.000062

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$20,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$543	\$0
Net Difference Between Projected and Actual	0	969
Change of Assumptions	5	2,228
Changes in Proportion and Differences Between	17,409	284
Total	\$17,957	\$3,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,987
Total	\$9,230

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,215

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$5,201
2021	4,510
2022	4,841
2023	(76)
2024	0
Thereafter	0
Total	\$14,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,909	\$20,491	\$10,134

PERF Net Pension Liability - Unaudited

HELT FIRE AND RESCUE - 1923000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	543
- Net Difference Between Projected and Actual Investment	(969)
- Change of Assumptions	(2,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,125
Pension Expense/Income	9,230
Contributions	(3,215)
Total Activity in FY 2019	20,491
Net Pension Liability as of 2019	\$20,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1924000
 Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$63,285 Proportionate Share: 0.0000121

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$39,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,059	\$0
Net Difference Between Projected and Actual	0	1,890
Change of Assumptions	9	4,347
Changes in Proportion and Differences Between	33,975	563
Total	\$35,043	\$6,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,681
Total	\$18,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,262

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10,146
2021	8,797
2022	9,446
2023	(146)
2024	0
Thereafter	0
Total	\$28,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,227	\$39,991	\$19,777

PERF Net Pension Liability - Unaudited

PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,059
- Net Difference Between Projected and Actual Investment	(1,890)
- Change of Assumptions	(4,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,412
Pension Expense/Income	18,010
Contributions	(6,262)
Total Activity in FY 2019	39,991
Net Pension Liability as of 2019	\$39,991

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 1925000
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$48,999 Proportionate Share: 0.000094

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$31,068

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$823	\$0
Net Difference Between Projected and Actual	0	1,468
Change of Assumptions	7	3,377
Changes in Proportion and Differences Between	26,394	1,359
Total	\$27,224	\$6,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,752
Total	\$13,669

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,621

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$7,560
2021	6,512
2022	7,061
2023	(113)
2024	0
Thereafter	0
Total	\$21,020

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,895	\$31,068	\$15,364

PERF Net Pension Liability - Unaudited

TOWN OF NEWPORT - 1925000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	823
- Net Difference Between Projected and Actual Investment	(1,468)
- Change of Assumptions	(3,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,035
Pension Expense/Income	13,669
Contributions	(3,621)
Total Activity in FY 2019	31,068
Net Pension Liability as of 2019	\$31,068

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1927000
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1927000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1928000
 Submission Unit Name: WESTVILLE NEW DURHAM TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

WESTVILLE NEW DURHAM TOWNSHIP LIBRARY - 1928000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1929000
 Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$97,496 Proportionate Share: 0.0000187

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$61,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,637	\$0
Net Difference Between Projected and Actual	0	2,921
Change of Assumptions	14	6,719
Changes in Proportion and Differences Between	52,507	3,700
Total	\$54,158	\$13,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,782
Specific Liabilities of Individual Employers	\$41,103
Net Amortization of Deferred Amounts from Changes in	17,064
Total	\$67,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,962

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$14,692
2021	12,606
2022	13,747
2023	(227)
2024	0
Thereafter	0
Total	\$40,818

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$99,259	\$61,805	\$30,565

PERF Net Pension Liability - Unaudited

MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,637
- Net Difference Between Projected and Actual Investment	(2,921)
- Change of Assumptions	(6,705)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,807
Pension Expense/Income	67,949
Contributions	(46,962)
Total Activity in FY 2019	61,805
Net Pension Liability as of 2019	\$61,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1930000
 Submission Unit Name: TOWN OF ROANN

Wages: \$118,062 Proportionate Share: 0.0000227

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$75,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,987	\$0
Net Difference Between Projected and Actual	0	3,546
Change of Assumptions	17	8,156
Changes in Proportion and Differences Between	63,738	4,863
Total	\$65,742	\$16,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,585
Total	\$32,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,611

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$17,705
2021	15,173
2022	16,574
2023	(275)
2024	0
Thereafter	0
Total	\$49,177

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,491	\$75,025	\$37,103

PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,987
- Net Difference Between Projected and Actual Investment	(3,546)
- Change of Assumptions	(8,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,875
Pension Expense/Income	32,459
Contributions	(6,611)
Total Activity in FY 2019	75,025
Net Pension Liability as of 2019	\$75,025

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1931000
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$12,000 Proportionate Share: 0.0000023

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$7,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201	\$0
Net Difference Between Projected and Actual	0	359
Change of Assumptions	2	826
Changes in Proportion and Differences Between	6,458	491
Total	\$6,661	\$1,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,086
Total	\$3,289

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,794
2021	1,538
2022	1,681
2023	(28)
2024	0
Thereafter	0
Total	\$4,985

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,208	\$7,602	\$3,759

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP CLARK COUNTY - 1931000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	201
- Net Difference Between Projected and Actual Investment	(359)
- Change of Assumptions	(824)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,967
Pension Expense/Income	3,289
Contributions	(672)
Total Activity in FY 2019	7,602
Net Pension Liability as of 2019	\$7,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1932000

Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$78,234 Proportionate Share: 0.0000150

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$49,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,313	\$0
Net Difference Between Projected and Actual	0	2,343
Change of Assumptions	11	5,389
Changes in Proportion and Differences Between	42,118	6,200
Total	\$43,442	\$13,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,557
Total	\$20,403

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$10,654
2021	8,981
2022	10,056
2023	(181)
2024	0
Thereafter	0
Total	\$29,510

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$79,620	\$49,576	\$24,517

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,313
- Net Difference Between Projected and Actual Investment	(2,343)
- Change of Assumptions	(5,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,918
Pension Expense/Income	20,403
Contributions	(337)
Total Activity in FY 2019	49,576
Net Pension Liability as of 2019	\$49,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1933000
 Submission Unit Name: CITY OF CHALMERS

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CITY OF CHALMERS - 1933000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 1934000
 Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8003000
 Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$625,832 Proportionate Share: 0.0001201

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$381,828	\$396,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,511	\$0
Net Difference Between Projected and Actual	0	18,762
Change of Assumptions	88	43,150
Changes in Proportion and Differences Between	60,656	5
Total	\$71,255	\$61,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,567
Total	\$99,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,093

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$12,734
2021	(2,551)
2022	612
2023	(1,457)
2024	0
Thereafter	0
Total	\$9,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$637,488	\$396,938	\$196,301

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of 2018	\$381,828
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,543
- Net Difference Between Projected and Actual Investment	(30,070)
- Change of Assumptions	17,336
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,996)
Pension Expense/Income	99,390
Contributions	(70,093)
Total Activity in FY 2019	15,110
Net Pension Liability as of 2019	\$396,938

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 8004000
 Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$5,330,879 Proportionate Share: 0.0010232

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,339,635	\$3,381,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,547	\$0
Net Difference Between Projected and Actual	0	159,846
Change of Assumptions	753	367,620
Changes in Proportion and Differences Between	146,152	14,986
Total	\$236,452	\$542,452

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$535,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(71,506)
Total	\$463,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$597,059

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$88,501)
2021	(188,760)
2022	(16,328)
2023	(12,411)
2024	0
Thereafter	0
Total	(\$306,000)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,431,121	\$3,381,741	\$1,672,402

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of 2018	\$3,339,635
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,099
- Net Difference Between Projected and Actual Investment	(258,753)
- Change of Assumptions	161,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	226,700
Pension Expense/Income	463,718
Contributions	(597,059)
Total Activity in FY 2019	42,106
Net Pension Liability as of 2019	\$3,381,741

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$270,885 Proportionate Share: 0.0000520

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$121,954	\$171,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,551	\$0
Net Difference Between Projected and Actual	0	8,124
Change of Assumptions	38	18,683
Changes in Proportion and Differences Between	45,651	1,882
Total	\$50,240	\$28,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,446
Total	\$44,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,339

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$8,582
2021	2,560
2022	11,041
2023	(632)
2024	0
Thereafter	0
Total	\$21,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$276,015	\$171,863	\$84,993

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of 2018	\$121,954
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,964
- Net Difference Between Projected and Actual Investment	(11,736)
- Change of Assumptions	645
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,728
Pension Expense/Income	44,647
Contributions	(30,339)
Total Activity in FY 2019	49,909
Net Pension Liability as of 2019	\$171,863

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$315,779 Proportionate Share: 0.0000606

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$192,273	\$200,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,304	\$0
Net Difference Between Projected and Actual	0	9,467
Change of Assumptions	45	21,773
Changes in Proportion and Differences Between	32,236	503
Total	\$37,585	\$31,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,304
Total	\$44,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,367

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$6,695
2021	(525)
2022	406
2023	(734)
2024	0
Thereafter	0
Total	\$5,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$321,663	\$200,287	\$99,050

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of 2018	\$192,273
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,802
- Net Difference Between Projected and Actual Investment	(15,161)
- Change of Assumptions	8,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,051
Pension Expense/Income	44,003
Contributions	(35,367)
Total Activity in FY 2019	8,014
Net Pension Liability as of 2019	\$200,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8008000
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$13,885,017 Proportionate Share: 0.0026650

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$10,573,983	\$8,807,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,233	\$0
Net Difference Between Projected and Actual	0	416,332
Change of Assumptions	1,961	957,494
Changes in Proportion and Differences Between	2,142	2,447,778
Total	\$237,336	\$3,821,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,394,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,929,691)
Total	(\$535,660)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,548,399

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,432,161)
2021	(1,609,586)
2022	(510,195)
2023	(32,326)
2024	0
Thereafter	0
Total	(\$3,584,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,145,756	\$8,807,995	\$4,355,894

PERF Net Pension Liability - Unaudited
IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of 2018	\$10,573,983
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,668
- Net Difference Between Projected and Actual Investment	(729,492)
- Change of Assumptions	717,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,821
Pension Expense/Income	(535,660)
Contributions	(1,548,399)
Total Activity in FY 2019	(1,765,988)
Net Pension Liability as of 2019	\$8,807,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$102,866,402 Proportionate Share: 0.0197437

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$68,575,813	\$65,254,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,727,908	\$0
Net Difference Between Projected and Actual	0	3,084,400
Change of Assumptions	14,527	7,093,612
Changes in Proportion and Differences Between	952,125	2,138,125
Total	\$2,694,560	\$12,316,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,327,707
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	122,653
Total	\$10,450,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,666,587

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,910,880)
2021	(5,161,121)
2022	(1,310,088)
2023	(239,488)
2024	0
Thereafter	0
Total	(\$9,621,577)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,799,084	\$65,254,186	\$32,270,715

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of 2018	\$68,575,813
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	835,751
- Net Difference Between Projected and Actual Investment	(5,115,346)
- Change of Assumptions	3,768,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,594,135)
Pension Expense/Income	10,450,360
Contributions	(11,666,587)
Total Activity in FY 2019	(3,321,627)
Net Pension Liability as of 2019	\$65,254,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$87,929,685 Proportionate Share: 0.0168768

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$58,680,560	\$55,778,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,477,006	\$0
Net Difference Between Projected and Actual	0	2,636,528
Change of Assumptions	12,418	6,063,578
Changes in Proportion and Differences Between	555,622	1,915,733
Total	\$2,045,046	\$10,615,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,828,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(472,499)
Total	\$8,355,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,025,834

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,686,061)
2021	(4,556,543)
2022	(1,123,478)
2023	(204,711)
2024	0
Thereafter	0
Total	(\$8,570,793)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,581,648	\$55,778,899	\$27,584,820

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of 2018	\$58,680,560
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	713,585
- Net Difference Between Projected and Actual Investment	(4,374,416)
- Change of Assumptions	3,231,010
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(801,571)
Pension Expense/Income	8,355,565
Contributions	(10,025,834)
Total Activity in FY 2019	(2,901,661)
Net Pension Liability as of 2019	\$55,778,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$19,055,995 Proportionate Share: 0.0036575

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$12,597,603	\$12,088,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$320,093	\$0
Net Difference Between Projected and Actual	0	571,382
Change of Assumptions	2,691	1,314,084
Changes in Proportion and Differences Between	5,785	421,363
Total	\$328,569	\$2,306,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,913,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(279,408)
Total	\$1,633,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,130,487

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$661,076)
2021	(1,049,623)
2022	(223,196)
2023	(44,365)
2024	0
Thereafter	0
Total	(\$1,978,260)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,413,922	\$12,088,270	\$5,978,117

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of 2018	\$12,597,603
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,201
- Net Difference Between Projected and Actual Investment	(944,474)
- Change of Assumptions	681,313
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,325
Pension Expense/Income	1,633,789
Contributions	(2,130,487)
Total Activity in FY 2019	(509,333)
Net Pension Liability as of 2019	\$12,088,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$7,895,963 Proportionate Share: 0.0015155

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$5,289,879	\$5,008,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,632	\$0
Net Difference Between Projected and Actual	0	236,754
Change of Assumptions	1,115	544,496
Changes in Proportion and Differences Between	0	398,370
Total	\$133,747	\$1,179,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$792,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(249,368)
Total	\$543,373

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$689,942

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$358,313)
2021	(516,331)
2022	(152,847)
2023	(18,382)
2024	0
Thereafter	0
Total	(\$1,045,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,044,237	\$5,008,824	\$2,477,057

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of 2018	\$5,289,879
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,812
- Net Difference Between Projected and Actual Investment	(393,419)
- Change of Assumptions	293,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,258)
Pension Expense/Income	543,373
Contributions	(689,942)
Total Activity in FY 2019	(281,055)
Net Pension Liability as of 2019	\$5,008,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$51,619,288 Proportionate Share: 0.0099076

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$34,920,606	\$32,745,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$867,083	\$0
Net Difference Between Projected and Actual	0	1,547,785
Change of Assumptions	7,290	3,559,650
Changes in Proportion and Differences Between	1,940	1,437,314
Total	\$876,313	\$6,544,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,182,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(839,194)
Total	\$4,343,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,641,447

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,824,110)
2021	(2,892,893)
2022	(831,257)
2023	(120,176)
2024	0
Thereafter	0
Total	(\$5,668,436)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,589,302	\$32,745,249	\$16,193,790

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of 2018	\$34,920,606
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	412,774
- Net Difference Between Projected and Actual Investment	(2,581,996)
- Change of Assumptions	1,971,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(679,476)
Pension Expense/Income	4,343,360
Contributions	(5,641,447)
Total Activity in FY 2019	(2,175,357)
Net Pension Liability as of 2019	\$32,745,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8014000
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	45,268
Total	\$45,268

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 8014000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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	(45,268)
Pension Expense/Income	45,268
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8015000
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$2,551,067 Proportionate Share: 0.0004896

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,659,117	\$1,618,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,848	\$0
Net Difference Between Projected and Actual	0	76,486
Change of Assumptions	360	175,906
Changes in Proportion and Differences Between	7,211	6,794
Total	\$50,419	\$259,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,635
Total	\$279,739

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,719

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$61,630)
2021	(118,204)
2022	(22,996)
2023	(5,937)
2024	0
Thereafter	0
Total	(\$208,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,598,785	\$1,618,159	\$800,242

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of 2018	\$1,659,117
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,263
- Net Difference Between Projected and Actual Investment	(125,623)
- Change of Assumptions	86,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,513)
Pension Expense/Income	279,739
Contributions	(285,719)
Total Activity in FY 2019	(40,958)
Net Pension Liability as of 2019	\$1,618,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8019000
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8021000
 Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$214,747 Proportionate Share: 0.0000412

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$136,901	\$136,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,606	\$0
Net Difference Between Projected and Actual	0	6,436
Change of Assumptions	30	14,803
Changes in Proportion and Differences Between	2,679	7,877
Total	\$6,315	\$29,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,878)
Total	\$16,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,052

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,450)
2021	(12,592)
2022	(1,259)
2023	(500)
2024	0
Thereafter	0
Total	(\$22,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$218,689	\$136,169	\$67,341

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of 2018	\$136,901
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,825
- Net Difference Between Projected and Actual Investment	(10,490)
- Change of Assumptions	6,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,430
Pension Expense/Income	16,673
Contributions	(24,052)
Total Activity in FY 2019	(732)
Net Pension Liability as of 2019	\$136,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8022000
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
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	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
PUBLIC EMPLOYEES RETIREMENT FUND - 8022000

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
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 2019	0
Net Pension Liability as of 2019	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$278,561 Proportionate Share: 0.0000535

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$152,527	\$176,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,682	\$0
Net Difference Between Projected and Actual	0	8,358
Change of Assumptions	39	19,222
Changes in Proportion and Differences Between	25,368	11,653
Total	\$30,089	\$39,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,706
Total	\$42,691

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,199

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,260)
2021	(9,867)
2022	4,633
2023	(650)
2024	0
Thereafter	0
Total	(\$9,144)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$283,977	\$176,821	\$87,445

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of 2018	\$152,527
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,697
- Net Difference Between Projected and Actual Investment	(12,875)
- Change of Assumptions	4,944
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,036
Pension Expense/Income	42,691
Contributions	(31,199)
Total Activity in FY 2019	24,294
Net Pension Liability as of 2019	\$176,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8024000
 Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$469,071 Proportionate Share: 0.0000900

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$310,830	\$297,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,877	\$0
Net Difference Between Projected and Actual	0	14,060
Change of Assumptions	66	32,336
Changes in Proportion and Differences Between	887	10,043
Total	\$8,830	\$56,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,954
Total	\$49,032

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,536

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,215)
2021	(25,627)
2022	(5,676)
2023	(1,091)
2024	0
Thereafter	0
Total	(\$47,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$477,718	\$297,456	\$147,103

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of 2018	\$310,830
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,833
- Net Difference Between Projected and Actual Investment	(23,266)
- Change of Assumptions	16,897
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,334)
Pension Expense/Income	49,032
Contributions	(52,536)
Total Activity in FY 2019	(13,374)
Net Pension Liability as of 2019	\$297,456

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2019

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$2,557,396 Proportionate Share: 0.0004909

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$1,606,123	\$1,622,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,962	\$0
Net Difference Between Projected and Actual	0	76,689
Change of Assumptions	361	176,373
Changes in Proportion and Differences Between	56,212	16,823
Total	\$99,535	\$269,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,784
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,383
Total	\$323,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,381

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$47,351)
2021	(106,899)
2022	(10,146)
2023	(5,954)
2024	0
Thereafter	0
Total	(\$170,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,605,685	\$1,622,456	\$802,367

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of 2018	\$1,606,123
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,067
- Net Difference Between Projected and Actual Investment	(124,256)
- Change of Assumptions	78,046
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,310)
Pension Expense/Income	323,167
Contributions	(280,381)
Total Activity in FY 2019	16,333
Net Pension Liability as of 2019	\$1,622,456

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8026000
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$5,771,801 Proportionate Share: 0.0011078

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$3,803,332	\$3,661,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,951	\$0
Net Difference Between Projected and Actual	0	173,063
Change of Assumptions	815	398,016
Changes in Proportion and Differences Between	6,710	229,439
Total	\$104,476	\$800,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$579,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,035)
Total	\$534,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$635,524

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$246,360)
2021	(369,518)
2022	(66,727)
2023	(13,437)
2024	0
Thereafter	0
Total	(\$696,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,880,176	\$3,661,350	\$1,810,679

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of 2018	\$3,803,332
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,471
- Net Difference Between Projected and Actual Investment	(285,703)
- Change of Assumptions	204,415
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,084)
Pension Expense/Income	534,443
Contributions	(635,524)
Total Activity in FY 2019	(141,982)
Net Pension Liability as of 2019	\$3,661,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 8027000
 Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$6,183,991 Proportionate Share: 0.0011869

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$4,005,796	\$3,922,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,874	\$0
Net Difference Between Projected and Actual	0	185,420
Change of Assumptions	873	426,435
Changes in Proportion and Differences Between	238,798	27,858
Total	\$343,545	\$639,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$620,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	317,763
Total	\$938,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$659,921

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,065)
2021	(191,717)
2022	(58,988)
2023	(14,398)
2024	0
Thereafter	0
Total	(\$296,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,300,037	\$3,922,780	\$1,939,966

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of 2018	\$4,005,796
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,759
- Net Difference Between Projected and Actual Investment	(304,056)
- Change of Assumptions	208,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(317,495)
Pension Expense/Income	938,617
Contributions	(659,921)
Total Activity in FY 2019	(83,016)
Net Pension Liability as of 2019	\$3,922,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,349,422,957 Proportionate Share: 0.2590025

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$868,813,703	\$856,019,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,667,090	\$0
Net Difference Between Projected and Actual	0	40,461,887
Change of Assumptions	190,577	93,055,679
Changes in Proportion and Differences Between	12,942,799	3,121,658
Total	\$35,800,466	\$136,639,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,481,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,636,973
Total	\$146,118,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,302,990

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,231,575)
2021	(58,764,249)
2022	(9,701,240)
2023	(3,141,694)
2024	0
Thereafter	0
Total	(\$100,838,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,374,779,023	\$856,019,753	\$423,334,840

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of 2018	\$868,813,703
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,363,998
- Net Difference Between Projected and Actual Investment	(66,192,739)
- Change of Assumptions	44,565,017
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,654,493
Pension Expense/Income	146,118,271
Contributions	(152,302,990)
Total Activity in FY 2019	(12,793,950)
Net Pension Liability as of 2019	\$856,019,753